

App. F. 1A-4

Previous References

Law 3-33-21+25

" 67-33-1;2-3

Rm 15.27-1-10, 13-14

LR. 250-28-3

Letter References.

Law 230-35 (1-3)

" - 31-4, 5 & 8

193 O.

(Law)

File No. 7/-30

Serial Nos. 1-16

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Sixteen

Part B for

Sept 25

SUBJECT.

O. S. 8/30-31 on the fee of the Dist
Judge, Mysore. (on. Krishniah
vs Chief Secy)

16)

In Rev: Com r

WD 03607-GPB-22,500-2-8-35

No P1465 of 29.8.35

Instruct him to take action to
recover the Cash due to Govt

Dr. A. P. Jy

7.10.35

GENERAL AND REVENUE SECRETARIAT.

(Law)

NOTES.

File No. 71-30

FILE HEADING.

O. S. 8 of 30-31 on the file of the Dist. Judge Mysore.
(M. Krishnachar vs Ch. Secy)

FROM

District Judge Mysore

No.

927 /

Dated

11. 11. 30

Received

13. 11. 30

Diary No. 2379 }

Enclos.

Spare copies }

Serial No. 1

BRIEF ABSTRACT OF LETTER.

forwards a copy of the plaint in O.S. 8 / 30-31 and
requests to make it convenient to appear before
the Court on 5th Dec 1930 to since the case is posted
for hearing.

NOTES AND ORDERS.

This is a suit in which the plaintiff claims
the Mysore loan bond to the value of Rs 600/-
deposited by him as security, when he was the
head shop of the Dist. Tr. Mysore. The security
was forfeited in connection with the delegation of
the Mysore Taluk Tr. The PPr Mysore may

NOTES—First Sheet.

Serial
No.

Previous Refce.

No. 4727 Dr
Rev Branch

be requested to appear on behalf of the Govt.
on 5th Dec 1930, and take an adjournment.
The file will be re-sub^d with previous
refce. Dft to the PPr. Mysore is put up.

TSD

15/11

2) Please put up a draft to the Dist Judge
also, acknowledging the receipt of the copy of
the plaint & stating that the PPr Mysore
has been instructed to appear for post
in the case -

Dft put up accordingly

Dny 15/11

TSD
15/11

3) The suit is posted to 5/12/30.
Drafts to PPr, Mysore & Dist Judge
put up for approval. After issue
the case will be worked up on merits
& submitted

Legal R^r

4/12/30. Dny
JSSM 15/11
P. M. 17/11

T.

The PPr. Mysore
No. P. 2051 d 17/11/30 requesting to appear for
case and take an adjournment so as to enable me
Govt to issue necessary inst^{ns}

To

The Dist. Judge, Mysore

No. P. 2052 19.11.30 acknowledging the receipt
a copy of the plaint and informing that PPr has been
instructed to appear for O.S. no. 8/30-31.

3

2596
2379

File No.

of 193

General and Revenue

Secretariat

CHIEF SECRETARY
R 2283
24 NOV 1930
REVENUE B. CH.

To

u) Rev. B. for favour of putting
file bearing no. D. no. 4727/29

TSO.

26/4

The file may kindly be
returned by the end of this
week, so that instructions
may be issued to the P.P.R.
in time

Rec. (or)

MP

24/11

The collection L.R. 250-29-3 may kindly
be obtained from the Gen. Records

TSO.

25/4

dep

25-11-30

To (Mr. Law Hall)

Letter no. 298 dated 22nd Nov 1930 from
the P.P.R. Mysore forwarding for the signature
of the Ch. Secy a form of makalamana to
be filed in O.S. 8/30-31

The Collection relating to the previous
ref^s is put up. The Case is posed to
S. 1230.

for favour of signature to the
Vadalat -

Ch. Secy

MP

26/11

TSO.

26/4

MU

26/11

Please put up a draft to P.P.R. returning the
Vadalat & requesting him to prepare a
W.S. under instructions from the D.C. Mysore
of R.R. file 150 of 29 sl no 3 relating to the
notice was also be sent for reference
return - Mr. 27/11

25/12

Date of reg. 5/12/30

Mr. T. V. S.

received in 25/11

Mr. V.S.

Date of reg.

5.12.30

CHIEF SECRETARY
26 NOV. 1930

2596

Serial
No.

9) Dft to be ppr. Mysore is put up accordingly
for approval

TSD
28/11

9) This is a suit by H. Krishnachar, late
Head Shroff of the District Treasury,
Mysore for recovery of his security
deposit which was forfeited by
Govt in connection with the Mysore
Taluk Treasury Default Case -
In A. R. 250-29 placed below, Govt
Advocate who was consulted in
connection with the notice issued
under sec 80 CrP has expressed
his opinion that the party has no
good case against Govt -

The Ppr Mysore has been
engaged to appear for Govt in the
Case - He may now be asked to
prepare a draft W.S under
instructions from the D. C. Mysore
& send the same here as usual
for approval. Draft is put up
accordingly -

Legal R^r

1/11
29/11
J. S. Sures
P. M.
11/12

Date of Htg
5/12/30

3623

5

General and Revenue
Secretariat

App. F. III-2]

File No.

of 193

Serial
No.

To

The PPr. Mysore

no. P. 3109 dtd 2.12.30 returning the vakalat
and need for approval
duly signed and requesting to prepare a dft. W.S.
after obtaining necessary instructions from the D.C. Mysore

To

Secy

TSD
3/12

4/12

Letter no 112 dated 21.1.31 from the
PPr. Mysore forwarding for approval & return
a copy of the W.S. to be filed in O.S. 3/31

n) PPr. points out that the
Prof. Krishnachar has been examined as
a P.W. in the Mysore Taluk Treasury
defalcation case, and his evidence
shows that there was no proper sending
of the taluk Remittance boxes at the
Dist Treasury. This is also pointed out in
the W. statement (Para 10). Written statement

is to be filed on 30.1.31
for perusal & sending

TSD
23/1

The Draft W.S. prepared by the
Mysore under instructions from the
D.C. Mysore, is in order & may be
app'd. The statement has to be signed
by the Chief Secy

NOTE—Contn. Sheet.

WD 02553—G.M.—69,70,71,72,73,74,75,76,77,78,79,80,81,82,83,84,85,86,87,88,89,90,91,92,93,94,95,96,97,98,99,100

CHIEF SECRETARY
29 JAN. 1931

n) Chief secy with comp

For favour of
Signature
23/1
2/11

8

1747

File No:

of 193

General and Revenue
SecretariatPr. Report dated 23.11.31Adj. 20 to 10.12.31By N.B. Records sent to H.C. has not
yet been receivedfor perusal.ISD
ref

MVP

Sms

Time extended till 8/1/32 for payment
of Districtal amount to the district
treasurer.now for perusal.G.
to fileP. Pr. report of 10/12P.W. 1. Krishnachar examined in partP.W. 2. Nengasamcegar examined in fullAdj. 20 for want of time to 11/12Subs for perusal

15/12

MVP
15/12/31

Sms

Adj. 20 to 6.6.3213.7.3229.8.32

General and Revenue
Secretariat

File No.

of 193

[App. F. III-2]

Serial
No.

From

The Pbr. Mysore

No. 72 dated 26.7.32 stating that the plaintiff has closed his case and steps are to be taken for the examination of witnesses on behalf of Govt on 29.8.32 to which the case is finally adjourned and requesting for the remittance of Rs 40/- for the purpose.

Refce para 9 supra.

2) This is a suit by M. Krishnacha Ex Head Shroff of the District Try, for the recovery of the security deposit of the Mys. loan bond to the value of Rs 1000/- which was forfeited by Govt in connection with the Mysore Taluk Try defalcation case.

3) The D.C. Mysore may be requested to advance for the remittance of Rs 40/- required by the Pbr. for the ex. summoning the witnesses on behalf of Govt as noted in the margin of the P.U.D. sub² for order.

15D
30/7

4) Under rule 130 of the Legal Affairs rules, expenses connected with the conduct of a suit has to be met by the Dept concerned, from out of its budget grants. This suit arises out of the forfeiture of security deposit made by a Shroff of the Treasury.

5) For Pbr for kindly noting as to which head the present charge is to be debited.

H: 298. 32 & 3.8

NOTE—Contn. Sheet.

19
641
Said. The draft may be debited to Contingencies
under 1. Land. Rev. 2. St. Administration
General Est.

20/8/32
Said to be for 2/8/32

1/8/32

298-32

20/8/32
Df. G.O. sanctioning is put up for Consideration

20/8/32
The amount is required by the
P.P., Mysore for summoning witnesses
on behalf of Govt in O.S. of 30.31,
a suit filed by Mr. M. Krishnachari
against Govt, for recovery of a declaration
~~that the~~ of the invalidity of the
forfeiture of his Security Deposit ordered
by Govt in connection with the Mysore
Talus Treasury Defalcations.

If bakka is not paid through Court,
it cannot be costs in the cause afterwards.

Draft G.O. is put up for orders.

2nd member)

100/8

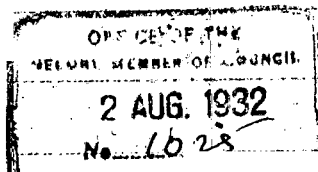
1/8/32

Rg

3/8/32

Issue Today

me
2/8/32



Serial
No.

To,

The Pbr. Mysore
Comptroller to Govt
Dc Mysore
RE

G.O. no. 1.782-85 Law 7130-9 ~~Sancti~~ d
3rd Aug 1932 sanctioning a sum of Rs 40
for summoning witness on behalf of
in O.S. 8/30-31.

San B to case
progen (1-9-32)
150
9/8/32 ✓

Printed to 11.10.32

Letter no. 633 dated 7-11-33, from the Pbr
reporting the progress made in the ~~State~~ case
& stating for reasons mentioned that the case
has been posted to 14 Nov^r for arguments on
the issue regarding its maintainability.

2) The Pbr, Mysore who was here on
Saturday discussed this case with me. If the case
is not disposed of on the preliminary ground
of its being not maintainable, it has to go for
further evidence and the burden of proving that
the plaintiff was responsible for the loss caused
to Govt in the Mysore Taluk Ray defalcation will
lie on Govt. The Pbr says that this is rather a
difficult point to establish to the satisfaction
of a Court.

3) As regards the ~~issue of maintainability~~
likelihood of the suit being thrown ~~as out~~

12

2507

File No.

of 193 .

General and Revenue
Secretariat

as being not maintainable, the P.P. contended that if the recovery ~~was not made~~ of Rs 1300/- from the plaintiff Krishnachari, was not made as an arrear of land revenue, the suit would not be maintainable, ~~as under the chief order for~~ under Reg III of 192 otherwise he says it would lie under ~~the~~ Secs 222(a) of the L.R. Code read with Secs 4 & 5 of Regn I of 1893.

2nd) The P.P. wanted the G.O. of 10-11-1928 wherein Mr Krishnachari was held liable to account for a sum of Rs 1300/-, to be examined from this point of view & instructions issued to him in the matter.

3rd) The case is for aft tomorrow & since more time is necessary to study the point & consult the Govt Advocate also, if necessary, the P.P. may be asked to move the Ct for an adjournment for about 2 weeks.

2nd) Please put up a dtb copy

me

13/11/33

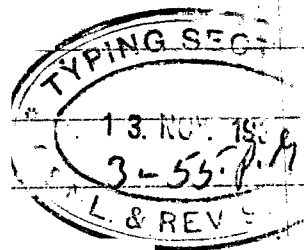
3rd) D.O. is sub^d for appl^d
150
13/11

3rd) Issue today & resubmit
me

13/11

Issued no. p. no 2 d 13. 11. 33.

3rd) Re-sub^d as directed.
150
14/11



2502

13

General and Revenue
Secretariat

File No.

of 193.

[App. F. III—2

Serial
No.

40) I do not think the suit can be disposed of as being not maintainable. The plaintiff's case is that he is not in any way responsible for the frauds by the Taluk Treasury and that therefore the withholding of Rs. 1300/- due to him by Govt. is wrongful. Though he in the relief petition prays for declaration about the 9.0 of 10th Nov or 1928, it is not necessary to get the order cancelled, for his case is that it is illegal & ultra vires. The suit is practically for recovery of money in the wrongful possession of Govt. & is therefore within cl (a) of sec 2 of Reg VII of 1923. Any reference to the Public Accountants Regn or to sec 222(a) of the K. P. Code is unnecessary.

41) If this view is correct, the suit has to be contested on merits and this appears to be the trend of the defence as made out in the written statement filed on behalf of Govt. In para 10 of the W.S., the Govt order of 10.11.28 is justified on the ground that the plff as deft shroff did not conform to the conditions embodied in the security bond & therefore became liable to account to Govt for the loss. I do not think it will be difficult for the Govt to establish this in the Court.

42) If appr., the Govt Advocate also will be consulted in the matter before issuing necessary instructions to the P.P.R.

Gensl

rap
14/11/33

43) 2/5 ltr 14/11

RECEIVED
14 NOV 1933
No.

14

File No.

of 193 .

General and Revenue
Secretariat

Serial
No.

2502
L.O. No. PB/1832
dated 15/11/33
No. 413/33-84
8/16-11.33

u) Forwarded with compliments to the
Govt Advocate for favour of advice.
D. S. S. S.
15/11/33

Returned with compliments..

U.O. No. 74/33-84
8/20-11.33

u) I am also of opinion that the suit is prima facie maintainable and that evidence should be adduced on behalf of Government to establish their right to forfeit the security in question. I do not think it will be very difficult to prove the allegations in paras 4 and 10 of the Written Statement. The Public Prosecutor of Mysore in his letter dated the 7th November 1933 says that on his request the District Judge has agreed to hear arguments on the issue regarding the maintainability of the suit in the first instance and record his finding thereon. Even if the District Judge finds that the suit is maintainable, the Government will be given an opportunity to adduce further evidence in the case. There can therefore be no objection to the course suggested by the Public Prosecutor.

M. A. S. S. S.
Government Advocate.
20.11.33

CSN. .

21 NOV 1933
No. 413/33-84

u) Issue the D.O. put up

22/11/33

10,

ne 0.64. 193.
D.O. no. 11. 2008 o. 22.11.33 forwarding
the opinion of the Govt. A.

3-20-11-33
TYPING SECTION
23 NOV 1933

1752- O.S. 8/30-31 — Dt. Cr. Mys.
(M. Krishna Rao is gone) 15

General and Revenue
Secretariat

Law File No.

71

of 1930.

[App. F. III-2

Serial
No.

from

the DC Mys.

no. C.S. 2031/23-34 d 27.2.34 stating that
a sum of Rs 50/- has been advanced ^{for} to
the Pbr. Mys. for depositing the same
in Court towards better and advances &
official expenses and soliciting sanction
of Govt for the action taken.

Submitted with a d. for S.O. sanctioning for and

TSD
2/3

may be sanctioned

Genl Secy)

mp
2/3/34

W.S.
2.3.34

Issue
mp
2/3

To,

the DC Mys.

" Comptroller to Govt.

" Secy.

" Pbr. Mys.

S.O. no. P. 4145-40 Law 71-2-34 d 6.3.34

according sanction to the action taken by the
DC Mys in advancing a sum of Rs 50/- to the

Sin C
8/3/34

0668

OS 8/30-31 - Dr. Ch. Mys.
(Kritnachar vs Ch. Sec)

File No.

71

of 1930.

General and Revenue
SecretariatSerial
No.

From

The P.P. Mys.

no. 102 d. 25.5.35 intimating that
the above case is joined to 4.6.35
for dependant's former evidence and
explaining the circumstances under
which ^{satisfactory} no evidence could be adduced
to prove the P.P.'s negligence in
connection with the heavy delegation
in the P.P. and soliciting
former instructions in the matter.

The P.P. says that the only chance of getting
the suit dismissed lies in succeeding if proved
as issue 1 and 2 of the suit. The evidence
of Mr. D. Shaghi Rao is said to have been
dispensed with for the reasons stated in para 4 of
the P.W.D.

Sub? for perusal and orders will refer to

para 405 supra

TSP
25/5

Forwarded with compliments
to the Govt advocate for favour
of advice ^{if any} regarding the further
conduct of the case. I think the most
conceivable is for the P.P. to
put all the evidence available
~~before the court~~ argue ~~the case~~
that the S.O. of 10.11.28 was
within the jurisdiction of Govt
therefore cannot be questioned.

U.O. No. p 181 of 34
dated 27th. May,
1935

666a 6912

20/11/17

OS. 8 p.m. - 10 p.m. M/s.

General and Revenue
Secretariat.

File No.

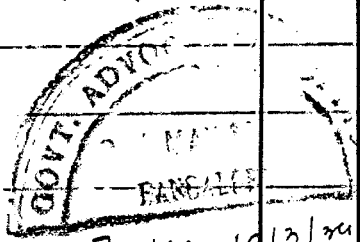
of 193 .

[App. F. III-2

O. No. P 15/36
1/5/35

in the Court of Law--

Myers
25/5/35



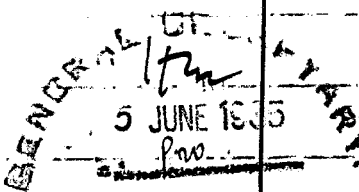
7-12-1913/24 35
27.5.35

Returned with Compliments

No. 15/36-35
5-6-35

I am also of opinion That all the necessary
evidence should be adduced in the case
on behalf of Govt

On 25/5/35
5.6.35



Df. sub? accordingly

15D
6/6

Law & Co
one
6/6

Issues
one
6/6

D.O. 25.6.35 from
the Govt. M/s. regarding
for the case of Judge

To

The Govt. M/s.

in P.O. 539/229 &
MCA 1339/1935

no. P. 6746 d 7.6.35 informing
to put in all the evidence available
on behalf of Govt

From

The Govt. M/s.



no. 1588 d 21.6.35 intimating that
the above arguments are addressed in
the above case and judgment is reserved,
and returning the copy of judgment in case

Sub? for perusal

Further report may be awaited

15D
24/6

one
24/6/35
Sinc
24/6

18

O.S. 8/30-31 - Dt. ci. Mys.
(Kanthachar vs ch. secr)

416 964

Law File No.

71

of 1930.

General and Revenue
Secretariat

From,

The Sbr. Mys.

no. 70 d 15.7.35 intimating that
the above suit has been dismissed
with costs and copies of judgment and
decree will be obtained and sent in
due course.

Submitted for perusal.

Copies of the judgment may be availed.

TSD
18/7

18/7

From,

The Sbr. Mys.

no. 183 d 10.8.35 forwarding copies of
judgment and decree in the above case.

This is a suit for recovery of plaintiff's
security deposit of Rs. 1000/- which was forfeited
by him in connection with the Mysore Taluk Tax
defaulters' case. It has been held that the
suit is not maintainable against him under
Reg. Va of 1923 and it is accordingly dismissed with
costs. A sum of Rs. 107-1-0 is due to him under
the decree in the above suit.
The RE may be requested to take necessary action to
recover the same in time.

Submitted for perusal

TSD

Sub. to the
end of this month
18/7

till 20.8.35

16 AUG. 1935
1151

This suit has been thrown out by the
Jt Judge, upon the preliminary
grounds of its not being maintainable
as against Govt. - This is of course against
the ~~opinion~~ view held by me and
also concurred in by the Govt advocate
in paras 40 and 45 supra - I have
read the judgment but with respect
I feel that it may be difficult to support
it in appeal - On merits, the Judge
holds against Govt and says practically
that the forfeiture of the security deposit
cannot be justified

The judgment makes interesting
reading & is submitted for perusal -
Further developments will be awaited
& action taken to recover the cost
awarded -

in the
meanwhile

OFFICE OF THE
SECOND MEMBER OF COUNCIL.
17 AUG. 1935
NO. 1251

ING SECTION.
1 AUG. 1935
SECT.

Gen Secy)

II Dm (C)

one
1578
17m 16.8.35

one
16/8

19/8 17m 19/8

Sub? with a dft to the Rs.

TSD
20/8

Dr

12 20/8

20

964

Law File No.

71

of 1930

General and Revenue
Secretariat

To,

He Re

no. P. 4655 d. 29.8.30 instructing to

take necessary action to receive the C&S due

to for.

B

12/9/35

2379830
P 830

have 71-30-1

N. 937
8. 11/11/30

IN THE COURT OF THE DISTRICT JUDGE AT MYSORE.

O.S.No: 8 of 1930-31

Plaintiff.

Defendant.

M.Krishnachar,

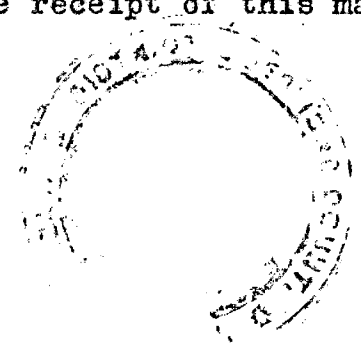
The Government of His Highness
the Maharaja of Mysore by the
Chief Secretary, Bangalore.

CHIEF SECRETARY
13 NOV. 1930
82/13/11
Jas
13/11

The Chief Secretary to the
Government of H.H.The Maharaja of Mysore,
B A N G A L O R E.

Sir,

Whereas the abovenamed plaintiff has filed a suit
against you a copy of which herewith sent for your information,
I have the honour to state, that the said suit stands posted to
5th December 1930 and to request that you will be pleased to make
it convenient to appear before this court at 11 A.M. on that date
either in person or by a Pleader duly instructed and enable to
answer all material questions relating to the suit and to cause
production on that day all the documents upon which you intend to
rely in support of your defence. In default of such appearance on
the said date the matter will be decided in your absence. I request
that the receipt of this may be kindly acknowledged.



I have the honour to be,
Sir,
Your most obedient servant,

[Signature]

District Judge,
Mysore Dn.

Mysore.
7-11-1930.

MR

In the Court of the District Judge at Mysore.

Original Suit No. 8 of 1930-31.

Plaintiff:

Vs.

Defendant.

K.Krishnachar
Madva Brahmin,
Hoskere, Vani
Vilas Road, Mysore.

The Government of
H.H. the Maharaja
of Mysore by the
Chief Secretary.

Under Order VII Rule I of Civil Procedure Code the plaintiff above named begs to state as follows:-

1.The address given is the proper one for services of summons, notices, etc., in this suit.

2.The plaintiff was the Head Shroff of the District Treasury Mysore. By G.O.No.R.3808-29/R.M. 38-28-3 dated Bangalore 9/10th November 1928 communicated to the plaintiff through D.O.No.106 of 1928-29 dated 3rd December 1928, the plaintiff was retired from the service.

3.The plaintiff had deposited with the defendant Mysore Government 7% Loan Bonds to the value of Rs.1,000 as security and also executed a security bond that he would be liable for any sum of money that might be found short in the Treasury that the plaintiff might for the time being working and traceable to his acts of either omission or commissions. Otherwise the plaintiff's bond is not liable to be enforced.

4. In March 1927, a sum of Rs.13,000 or so was said to have been found short in the Mysore Taluk Treasury. The Shroff Honniah and the Taluk ^{head} Gumasta Srikantiah of the Mysore Taluk Treasury were prosecuted as having defaulted the said amount. They were finally acquitted in Criminal Appeal Nos.75-76,77 of 1927-28 by the Honourable Chief Court which did not believe the prosecution theory.

5. The plaintiff had no manner of connection with the defalcation or shortage of the amount in the Mysore Taluk Treasury. He was not working there and as such could in no way be held responsible for the shortage if any in the taluk Treasury.

Shenied as
Venkataraman

6. After the conviction of the accused in the Criminal Cases mentioned above in the Sessions Court, the Government ordered that the Rs.1,000 should be recovered from the security amount and that the plaintiff should pay Rs.300 more and the same might be deducted from the insurance amount. The plaintiff protested against his liability but to no purpose. Even after the decision of the Chief Court which did not believe the prosecution theory, the plaintiff approached the Government by means of a lawyer's notice, but they did not reply at all.

7. The plaintiff is not liable to contribute either Rs. 1300 or any sum to the defendant for any loss that he might have sustained by the conduct of people other than the plaintiff or in any Treasury other than the one in which he served. Further neither the terms of the security bond nor the Civil Account Code authorise the Government to make the plaintiff liable for any amount in the circumstances of this case. The order of the defendant mentioned above is illegal and ultra vires. Hence the defendant has no right whatsoever to retain the 7% Government Loan of Rs.1,000 and interest due to the plaintiff and to claim Rs. 300/- from the plaintiff.

8. Notice of suit under Section 80 of the Civil Procedure Code was served on the defendant on 2nd January 1930 but he failed to settle the claim of the plaintiff. Hence this suit.

9. The cause of action for the suit arose in December 1928 at Mysore within the Jurisdiction of this Honorable court

10. The value of the suit for purposes of court fee is Rs.1,140 for recovery of the deposit amount and Rs.1,300 for purposes of declaration and a court fee of Rs.112-8-0 127-8-0 is paid. As the suit is against the Government, it has been filed in this court.

The plaintiff prays that a decree may be passed against the defendant:-

(1) For a declaration that the order of the defendant

this copy maybe
kept in the
file & the

copy received
with the summons
sent to the
PPR, where

mp

1874

directing the plaintiff liable for a sum of Rs.1,300 is illegal and ultra vires.

2) for payment of Rs.1,000 and Rs.140 interest on the 7% bond ^vaccrued for the last 2 years.

3) for ordering the defendant to pay costs and current interest on the above mentioned amounts.

4) and grant such other reliefs as the court might deem necessary in the disposal of the suit.

M. P. S. Rao

for L. R² & Sec^y to Govt.

TSD

SUBJECT

Diary No. of letter replied to.....

General and Revenue Secretariat

()

the 193

Date of issue: 19/11

Signed by Mr. N. P. J. Rao

List of enclosures.....

Copied by.....

Examined by.....

Section

File No.

Serial No.

No.

2854
Encl

To

The P.P. Mysore

In forwarding herewith
a copy of the plaint in O.S. 8/30-5
on the file of the Dist. Judge, Mys.
(M. Krishna Rao vs. Ch. Secy)
I have the honour to request
you to appear on behalf of
the Ch. Secy on 5th Dec 1930
to which date the case is posted
for hearing and obtain an
adjournment so as to enable
the Govt. to issue necessary
instructions regarding the defence
to prepare and
in the case
~~and for a bill of exchange~~
I have the

15/11

15/11

Law Sec

SUBJECT.....

Diary No. of letter replied to.....

General and Revenue Secretariat

()

the

193 .

Date of issue.....

Signed by.....

List of enclosures.....

Copied by.....

Examined by.....

Section

File No.

Serial No.

No.

To

Sir,

In acknowledging
 the receipt of a copy of the
 plaint in G.S. no. 8 of 1930-31 on
 the file of the Dist. Court, Mysore
 (M. Krishna Chari vs Ch. Secy)
 forwarded with your letter no.
 937 dated 11th Nov 1930, I
 am directed to state that
 the P.P.R. Mysore has been
 instructed to appear for Govt.
 in the case

W. M.
 I have
 for d. R.

192

From

The Public Prosecutor,
Mysore Division,

To

Mysore.

The Secretary to the Govt.
of H.H. the Maharaja of
Mysore, Law Department,

Dated

Bangalore.

Despatched 22-11-30.

Received

General No.

No. 298.

Enclosure No. one.

Sir,

With reference to your letter P. 2851/Law 71-30-2 dated 19-11-30 instructing me to appear on behalf of the Chief Secretary in O. S. 8 of 30-31 (M. Krishnachar Vs Chief Secretary) on the file of the District Judge, Mysore, I have the honour to enclose for the signature of the Chief Secretary a form of vakalatnama to be filed in the above suit and to request that the vakalatnama may be returned early duly signed.

I have the honour to be,

S i r,

Your most obedient servant.

K Ramachandra

Public Prosecutor
Mysore

Ward
P. S. M. M.
Law

Diary No. of letter replied to.....

the

193 .

Date of issue

Signed by

List of enclosures

Copied by

Examined by.

File No. 91-30

Serial No.

No.

To

Sir,

In returning herewith
 duly signed the vakalatnama
 to be filed in O.S. of 30-31
 (M. Krishnachar vs Ch. See^y)
 on the file of the Dist. Judge Mysore
 forwarded with your letter no 290
 dated 22nd Nov 1930, I have
 the honor to request you
 to prepare and send for
 approval a dft. W.S. after
 obtaining necessary instructions
 from the Deputy Comm^r Mysore.

over

I have file 250 of 29 sl no 3
relating to the notice is
here with forwarded for ref^{ce} and
return

✓

I have etc

150
28/4

for L. R²
29/4

2nd December 1930.

The Public Prosecutor,
M y s o r e

In returning herewith duly signed the Vakalatnama to be filed in O.S. 8 of 1930-31 (M.Krishnachar Vs Chief Secretary) on the file of the District Judge Mysore, forwarded with your letter No. 298 dated 22nd November 1930, I have the honor to request you to prepare and send for approval a draft written statement after obtaining necessary instructions from the Deputy Commissioner Mysore, Law File 250 of 29 Sl.No.3 relating to the notice is herewith forwarded for reference and -- return.

I have the honor to be,
Sir,
Your most obedient servant,


For Legal Remembrancer and
Secy. to Govt.Law Deptt.

ISD

c.n.

PER REGISTERED POST.

3623/11

No. 412.

Mysore, dated 21st January 1931.

Encls.

From

The Public Prosecutor,

Mysore Division,

Mysore.

To

The Secretary to the Government

of H.H. the Maharaja of Mysore,

Law Department, Bangalore.

O. S. 8 of 1930-1931.

(M. Krishnachar Vss Chief Secretary to Government)
on the file of the District Judge, Mysore.

Sir,

With reference to your letter No. P.3109/Law 71-30-5 dated 2-12-30 and subsequent reminder No. P.4285/Law dated 19-1-31, I have the honour to submit for your approval draft written statement to be filed in the abovenoted suit before the District Judge's Court, Mysore on 30-1-31.

Copy of Complaint, District records and the Secretariat files connected with the Taluk Treasury Defalcation are herewith submitted for reference. The Secretariat files may be retained and the rest returned along with the written statement.

Venkatarambhavaiengar and Honnaima, Ex-Sheristadar and Ex-Shroff of the Mysore Taluk Treasury are being prosecuted for falsification of accounts before the City Magistrate, Mysore. The Plaintiff Krishnachar has been examined as a prosecution witness in this case also. His evidence shows that there was no proper scrutiny of the Taluk Remittance boxes at the District Treasury. Krishnachar's deposition in the previous case is submitted for kind perusal.

I have the honour to be,

S i r,

Your most obedient servant.

K. Ramachandra

Public Prosecutor.

IN THE COURT OF THE DISTRICT JUDGE, MYSORE.

O. S. No. 8 of 30-31.

M. Krishna Char Vs The Chief Secretary to Govt.

Written Statement filed on behalf of the
defendant herein under ~~Sec 55~~ ^{Order VIII}, R.I. C. P. C.

The defendant abovenamed begs to state as follows:-

1. That it is true that the Plaintiff was the Head Shroff of the District Treasury, Mysore, and he was retired from service as per Government Order quoted in para 2 of the plaint.

2. That it is admitted that the Plaintiff had deposited Mysore Government bonds of the value of Rs.1000/- as security for the due performance of the terms and conditions of the bond executed by him agreeing to answer for the shortage of money that might be traced to his acts or omissions in the discharge of his duties as Shroff.

3. That it is true that a sum of Rs.13,000/- was found short in the Mysore Taluk Treasury on 29-3-27. It is also true that the three persons mentioned in para 4 of the plaint were prosecuted for embezzlement but finally acquitted by the Chief Court.

4. That irrespective of the findings of

of the Chief Court the investigation into the circumstances connected with the disappearance of Rs.13,000/- from the Taluk Treasury disclosed

- (a) that the shortage of Rs.13,000/- was the result and consequence of a systematic course of embezzlement carried on in the Taluk Treasury from 15-6-25 up to March 1927.
- (b) that for the purpose of concealing the fraud the Shroff and the Sheristadar of the Taluk Treasury were falsifying the account entries.
- (c) that the said fraud and embezzlement could not have been perpetrated without the collusion and active co-operation of the present Plaintiff.
- (d) that if the Plaintiff as Shroff had discharged his duties honestly and checked the contents of the remittance boxes properly there would ~~be~~ ^{have been} no opportunity or facility for committing or concealing the embezzlement.

5. That the final orders of the Government apportioning the loss of Rs.13,000/- among the several officers and officials connected with the Taluk and District Treasury transactions, were based on the evidence collected by the Police as also a departmental confidential enquiry.

6. That the contention of the Plaintiff in para 5 of the plaint is untenable and based upon a wrong conception of his duty as Receiving and Paying Shroff in the District Treasury.

7. That notice of suit under Section 80 C. P. C. is admitted.

8. That the order of the Government directing the recovery of Rs.1300/- from the Plaintiff ^{Conced} was just, proper and equitable.

9. That this Hon'ble Court has no jurisdiction to take cognizance of any suit against the Government except in respect of matters expressly provided for in Regulation VII of 1923 or in any other enactment for the time being in force. Hence the suit claim in respect of the order of the Government for a declaration that it is illegal and *ultra vires*, is not maintainable.

10. That the Plaintiff failed to observe the provisions of the Mysore Civil Account Code as he purposely delayed testing the remittance boxes of the Taluk Treasury and on one occasion returned the remittance box to the Taluk Treasury Shroff without testing the contents of the box alleged to have contained currency notes of the value of Rs.11,000/- He did not otherwise conform to the conditions embodied in the security bond. Hence the order of the Government directing contribution of Rs.1300/- by the Plaintiff towards the shortage of Rs.13,000/- was perfectly just, ^{correct} legal and within its powers.

Wherefore it is prayed that this Hon'ble Court may be pleased to dismiss the suit with costs.

I, Mr. N. Madhava Rao, B.A., B.L., Chief Secretary to the Government of Mysore, do solemnly affirm that the facts stated above are all true to the best of my information and belief.

Chief Secretary to Govt.
of Mysore.

*CDH
R.C.*

15
29th January 1930.

4521 me
Law
The Public Prosecutor,
M y s o r e.

O.S. 8 of 30-31 on the file of the District
Court Mysore (Krishnachar Vs Government).

I am directed to forward herewith the written statement in the above case duly signed by the Chief Secretary. The copy of the plaint as also the District records sent with your letter No. 412 dated 21st January 1931 are also returned.

Copies of the plaintiff's reply and the issues to be framed thereon may kindly be sent in due course.

I have the honor to be,
Sir,
Your most obedient servant,

me

For Legal Remembrancer and
Secretary to Govt. Law Deptt

15.2

From

4508
The Public Prosecutor,

Mysore Division,

Mysore

To

Secretary to Government
of H.H.the Maharaja of
Mysore, Law Department
Bangalore.

P 21/3

Dated 19-3-31.

Despatched 19-3-31.

Received.

General No.498.

No.

Enclosure No.two.

Sir,

I have the honour.
to submit herewith (1)
Progress report for 18-3-31
and (2) copy of issues

Placed in
answer file

issues-framed in O. S. 8 of 30-31 (M. Krishnaghar
Vs Chief Secretary to Government.) on the file of
the District Judge, Mysore:

I have the honour to be,

S i r.

Your most obedient servant

A handwritten signature in dark ink, appearing to read 'K. S. Ramaswami', with a stylized flourish at the end.

Public Prosecutor

Mysore Division.

In the Court of the District Judge, Mysore.

O. S. No. 8 of 30-31.

M. Krishnachar Vs The Chief Secretary to
Government.

I S S U E S.

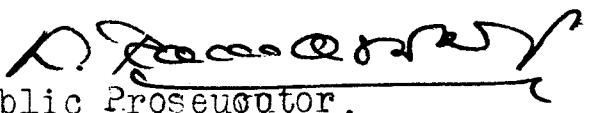
1. Is the suit, brought as it is, for a declaration that G. O. No. 3898-9/RM.38-28-3 dated 9/10-11-28 is illegal and ultra vires, maintainable ?

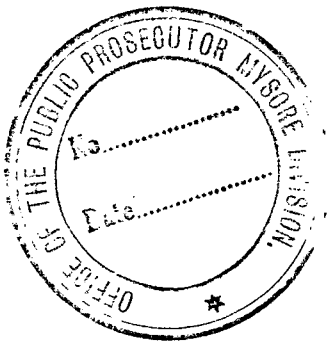
2. Is the said Government Order unjust, illegal and ultra vires of the Government ?

3. Was there misappropriation of money in the Taluk Treasury (Rs.13,000/-) and was it in any manner due to acts of commission or omission on the part of the plaintiff ?

4. To what relief, if any, is the plaintiff entitled ?

For evidence 15-6-31.


Public Prosecutor,
Mysore Division.



SUBJECT.....

.....

Diary No. of letter replied to.....

Section

File No.

Serial No.

No. 6121

Général and Revenue Secretariat

()

the 193 .

To

The P.P. Mysore

Date of issue.....

27/3/31

For

Signed by.....

M. V. S. S. S.

With reference to
your letter no 495 dated 19.3.31
forwarding a copy of the issue
framed in O.S. 8/30-31 on the
file of the Dist. Judge Mysore
(M. Krishnachar vs Ch. Secy)

List of enclosures.....

I am directed to
request you to forward for
information of Govt. a copy of

Copied by.....

the P.P.'s reply and to
intimate the next date of Hq.

Examined by.....

I have etc
for L R^v

20
26th March 1931.

The Public Prosecutor,
M y s o r e.

With reference to your letter No. 498 dated 19th March 1931 forwarding a copy of the issues framed in O.S.8/30-31 on the file of the District Judge Mysore (M.Krishnachar Vs Chief Secretary) I am directed to request you to forward for information of Government a copy of the plaintiff's reply and to intimate the next date of hearing.

I have the honor to be,
Sir,
Your most obedient servant,

For Legal Remembrancer and
Secretary to Government
Law Department.

c.n.

From The Public Prosecutor,^{2/}
Mysore Division,
Mysore.

To The Secretary to the
Govt. of H. H. the
Maharaja of Mysore,
Law Department,

Despatched 30-3-31. Bangalore

Received

General No.

No. 542

Enclosure No.

Sir,

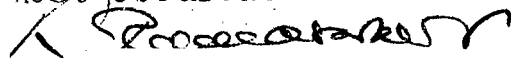
With reference to
your letter no.P.6121
dated 26/27-3-31 asking
me to send a copy of reply
in O. S. 8 of 30-31 (
M. Krishnachar Vs Chief

22
Chief Secretary to the Government , on the
file of th e District Judge, Mysore, I have
the honour to forward the same for your kind
information.

I have the honour to be,

S i r,

Your most obedient servant



Public Prosecutor,

Mysore Division.

In the Court of the District Judge, Mysore.

O. S. No. 8 of 30-31.

Plaintiff:

M. Krishna Char

Vs

Defendant:

The Chief Secretary,
Government of Mysore.

The plaintiff begs to file the following reply to the statement of the defendant:-

1. The plaintiff re-affirms the allegations in the plaint.
2. The allegations in para 4 of the statement that the plaintiff aided or abetted the alleged embezzlement or that he was negligent in the discharge of his duties are absolutely false. So far as the plaintiff is concerned, he had no manner of connection with the alleged embezzlement nor was he negligent in his duties as is clearly testified by the judgment of the High Court and the deposition of witnesses in the criminal case.
3. The so-called final orders of the government mentioned in para 5 of the statement cannot in any way affect the plaintiff's right to the suit amount, since they were passed behind his back and further the theory based on very evidence collected by the police and the departmental enquiry has been set at naught by the High Court.
4. There is no substance in the contentions raised by the defendant in paras 6, 8 and 9 of the statement. The suit as brought is maintainable.
5. The allegations in para 10 of the statement are not correct. There has been no negligence nor any non-observance of his duties. The omission even if true will not in any way affect the plaintiff, as it is nowhere suggested that there was any deficiency in that particular box, nor had the plaintiff any option to check a particular box or not.

Vk

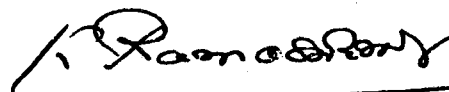
6. The plaintiff submits that various untenable objections are raised by the defendant in their statement to support an order which is now proved to be illegal, unjust and erroneous by the evidence adduced by the Government itself in the criminal case and the judgment of the High Court. The plaintiff further submits that it is futile for the defendant to contend that the plaintiff should be deprived of his money when no misappropriation of the amount or any part thereof is traced to the plaintiff or to any of his act or omission.

7. All other allegations in the statement inconsistent with plaint and this reply are not true.

The plaintiff therefore prays that a decree may be passed as prayed for.

Signed and verified.

" True Copy "



Public Prosecutor,
Mysore Division.



28693/5

OFFICE OF THE PUBLIC PROSECUTOR, MYSORE DIVISION.

Progress Report for 16-7-1931.

Submitted to the Chief Secretary to Government
of H. H. the Maharaja of Mysore,
Law Section, Bangalore.

CHIEF SECRETARY
D. Rao
20 JULY 1931
[Signature]

District Judge's Court, Mysore.

O. S. No. 8 of 1930-31.

(M. Krishna Char Vs Chief Secretary to Government)

Plaintiff's witness Mr. V. S. Vasudeva Rao present.

Defendant's Advocate says that the witness cannot be cross-examined without the records of C. C. No. 539 of 26-27 on the file of the City Magistrate, Mysore. The records are said to be either in the Magistrate's Court or before the High Court. Hence adjourned to 7-9-1931.

me
20/7

Copy of order on Serial No. 3, in O. S. 47 of 25-26 is herewith submitted as desired in letter No. 229/Law dated 8-7-1931. Copies of decree and Judgment in O. S. 47 of 25-26 (Siddaramanna Vs Mysore Railways) on the file of the Subordinate Judge, are under preparation.

[Signature]

Public Prosecutor,
Mysore Division.

641232

192 .
From The Public Prosecutor,
Mysore Division,
To Mysore.
The General Secretary to the
Govt. of H.H. the Maharaja
of Mysore, Law Section.
Bangalore.

Dated 26-7-32.

Despatched 26-7-32.

Received

General No. 657
No.

GENERAL SE
29 JUL
No. 657

Enclosure No.

Inte & m. 27

Sir,

District Judge's Court, Mysore.

O. S. No. 8 of 30-31.
(M. Krishnachar Vs
Government of Mysore)

Witnesses to be examined:-

1. Mr. D. Seshagiri Rao, B.A.
Principal, Police Training
School, Bangalore.
2. Mr. H. Poornachar,
Prosecuting Inspector,
Mandya.
3. Mr. M. S. Rangaswamy Iyengar,
Taluk Sheristedar, Hunsur.
4. City Magistrate, Mysore.

To cause the production
of records of C.C.No.539
of 26-27 (Government Vs
Venkataraghavaiengar and
another).

5. Nagadi Gumastha, Srinivasa Rao,
Mysore Taluk.
6. Gollar Hanumantha Rao,
Mysore Taluk.

I have the honour to state
that in the original suit noted in
the margin the plaintiff has closed
his case. Steps are to be taken
for the examination of witnesses
on behalf of Government. The
case is finally adjourned to
29-8-1932. There are no funds
at the disposal of this office for
depositing batta to witnesses.

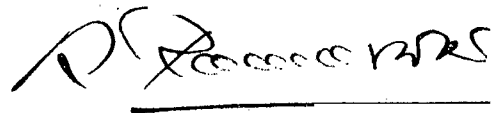
It is requested that a sum
of Rs.40/- may be arranged to be
remitted to this office as early
as possible.

The names of witnesses
required to be examined on behalf
of Government are also noted in
the margin.

I have the honour to be,

S i r,

Your most obedient servant.

A handwritten signature in dark ink, appearing to read 'R. S. Ramaswami', is written above a horizontal line.

Public Prosecutor,

Mysore Division.

S. H. S.

Proceedings of the Government of His Highness
the Maharaja of Mysore.

R e a d -

Letter No.72 dated 26th July 1932 from the Public Prosecutor,
Mysore soliciting sanction of Government for a sum of Rs.40/- for
summoning witnesses on behalf of Government in O.S. 8 of 30-31 on
the file of the District Court, Mysore (M. Krishnachar Vs Government
of Mysore).

Order No. *P782-85 Law 71-30-9*

Dated, Bangalore, 3rd August 1932.

Sanctioned, the charge being debited to contingencies under
Land Revenue - 2 District Administration, General Establishment.

M. P. Rao
General Secretary to Government.

To

The Public Prosecutor, Mysore.
The Comptroller to Government.
The Deputy Commissioner, Mysore District.
The Revenue Commissioner in Mysore.

SUBJECT

Diary No. of letter replied to

Section Law

File No. 71-30.

Serial No. 9

General and Revenue Secretariat

()

the 193 .

Proceedings of the Government of
His Highness the Maharaja of Mysore.

Date of issue 3-8-1932

Read—

Signed by Mr. N. R. J. Rao.

May this be—

- (i) printed ?
- (ii) treated as a standing order ?
- (iii) published in the Gazette,
English Part ?
- (iv) translated ?
- (v) placed at the disposal of the press ?
- (vi) published in the Gazette,
Kannada Part ?

Letter no. 72 dated
26th July 1932 from the Public
Prosecutor, Mysore soliciting sanction
of Govt for a sum of Rs 40/-
for summoning witnesses in behalf
of Govt in O.S. 8 of 20-31 on
the file of the Dist. Court Mysore
Order thereon—No.

(M. Krishnappa v. Govt of Mysore)

order: P782-85

Sanctioned, ^{the} charge
is to being ~~also~~ debited to Contingencies
under 1. Land Rev. 2 Dist. Administration
General Estt.

The Pbr. Mysore

" Comptroller ~~and for Govt.~~

" D.S. Mysore.

" New com.

183
2/8/32

Genl Sec

No. 682
Encls. 1

250123329
Office of the Public Prosecutor,
Mysore Division.

From

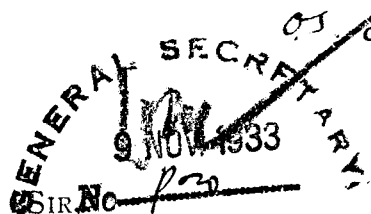
Mysore, Dated 7. 11. 1933.

The Public Prosecutor,
Mysore Division,
MYSORE.

To

The General Secretary to the Government of
His Highness the Maharaja of Mysore,
Law Section, BANGALORE.

Subject:



M. Krishnachar & Chief Secretary to Govt.
District Judge's Court, Mysore.

I have the honour to state that the above-noted case has been adjourned to 14.11.33
for arguments on the 1st issue.

N.B.

A separate report on the case
is submitted herewith.

I have the honour to be

Sir,

Your most obedient servant,

[Signature]

Public Prosecutor,

Mysore Division.

me 9/11

7.5.02 20
p 833

GPB-

192 .

From

The Public Prosecutor,
Mysore Division
Mysore.

To

The General Secretary to the
Government of His Highness the
Maharaja of Mysore, Bangalore.

Dated 7.11.33

Despatched 7.11.33.

Received

General No.
No.

633

Enclosure No.

Sir,

I have the honor to state that
in O.O. 8/30-31 (Mr. M. Krishna Rao to
Chief Secretary to Govt.) on the file of the
District Judge, Mysore, the Plaintiff
closed his case some months ago & witnesses
were cited on behalf of the Defendant
Mr. D. Sheshajiri Rao, who went through
the registers of the Mysore Taluk Treasury
in the Police investigation was put into
the box to be examined with reference to
the Taluk Treasury accounts. The Learned
Judge expressed his reluctance to
accept Mr. Sheshajiri Rao's evidence
in support of the defalcation theory.
Mr. Sheshajiri Rao is not an accounts
expert nor has he audited the accounts
of the Taluk Treasury. These were the

p
7/4

2507

Reasons for the judge's unwillingness to allow Mr. Sheshajirao's evidence. Anyhow Mr. Sheshajirao's evidence was recorded to some extent and stopped as I took time to consider the admissibility of his evidence.

Gollar Hanumantha Rao of the Mysore Taluk Treasury was next examined to speak to the handwriting of the Sherastadar and Shroff who were the accused in the criminal case. Hanumantha Rao's evidence is not yet over.

The Plaintiff does not question the fact of disappearance of Rs 13,000/- from the Taluk Treasury. His main point is that no money was lost from the District Treasury and that he is not directly or indirectly responsible for the disappearance of currency notes of Rs 13,000/- from the Taluk Treasury. In order to substantiate the connivance of the Plaintiff at the fraud practised by the Taluk Sherastadar and Shroff, we have to prove that the latter were guilty of embezzlement and the Plaintiff facilitated its commission by his act or omission. Now the Sherastadar & Shroff have been acquitted by the High Court on the charges of embezzlement. They were recently convicted by the City Magistrate for falsification of accounts & their appeals are pending judgment.

In the above circumstances I have requested the judge to hear argument on the 1st issue regarding the maintainability of the suit and give his finding. In case the finding being in favour of the Government, it is not necessary to record further evidence in the suit. The Learned judge has accordingly adjourned the case to the 14th instant to hear arguments on the 1st issue.

I beg to state that I feel the necessity of discussing the merits of this case as well as of O.S. 13/30-31 (Mr. N. Krishnaswamy Rao to District Magistrate Officer Mysore) with the Assistant Secretary to Government, Law Department. I am writing to him separately to spare one or two hours for a consultation in his chambers in the Public Office Building Bangalore, on the 11th instant.

I have the honor to be
Sir,

Your most obedient servant
K. Ramesh Babu

Public Prosecutor.

me have these files
one
9/11

Sub: was ... received
files as desired.

152
4/11

D. O. No. *P2202*

GENERAL AND REVENUE SECRETARIAT ⁹²

Dated, Bangalore, ~~13th~~ November 1933.

Dear Mr. Ramaswamy,

O.S. 8/30-31 on the file of the District Judge,

Mysore (M. Krishnachar Vs. Government
of Mysore).

With reference to your letter No.633, dated 7th
November 1933 regarding the above case, and in pursuance
of the personal discussion we had on Saturday last, I am
to state that the matter requires to be examined
carefully. I am therefore to request you to kindly
move the Court ^{and} ~~to~~ get an adjournment to-morrow for about
two weeks.

The next date of hearing may kindly be intimated.

Yours sincerely,

K. Ramaswamy, Esq., B.A., B.L.,
Public Prosecutor, Mysore.

SUBJECT

Section

File No.

Serial No.

Diary No. of letter replied to

80 No. P 2202

To

General and Revenue Secretariat

()
the 193

O. S. 8/30-31 on the file of
re Dr. Judge Mysne
(M. Kothachar vs Govt of Mys.)

Date of issue 13. 11. 33

Dear Mr. Rameswamy,

Signed by M. R. J.

with reference to
your letter no. 633 dated 7.11.33
re: the above case, and in
pursuance of the personal discussion
we had on Saturday last, I am
to state that the ^{matter} ~~difficulties~~ ~~points~~
~~as by you~~ requires ~~some time~~ to
be examined ~~carefully~~. I am therefore
to request you ~~to~~ ^{to} ~~kindly~~ ^{to} ~~advise~~ ^{to}
to get an adjournment for about 2 weeks
the next hearing
may kindly be intimated

List of enclosures

Copied by

Examined by

To, K. Rameswamy, Esq. B.A., B.L.,
Adv. Mys.

Yours Sir

1004
15/11/33

SUBJECT.....

Section

File No.

Serial No.

Diary No. of letter replied to.....

No. P 2408 / Gvt

To Dear Mr. Ramaswami,

General and Revenue Secretariat

()
the 193

O.S. 8 of 30.31 on the
file of the Dt Judge, Mysore
(Krishnachari vs Gvt)

Date of issue 24/11/33

Signed by Mr. N. L. Rao

In continuation of my D.O letter
No. P 2202 dated 13th Nov 1933, I
am to ~~say~~ send herewith for
your information the copy of
the note put up by me on
the further action ~~to~~ to be taken
on behalf of Gvt
in this suit ~~on~~ and also the opinion
of the Gvt Advocate recorded thereon
You can argue the question regarding
the maintainability ^{of the suit} as best as you
can & leave the decision to the Court.
Steps will have to be taken to
adduce evidence regarding the

List of enclosures.....

Copied by 25/11/33

Examined by.....

25

allegations in paras 4 & 10 of

our written Statement. ^{in case the} ~~allegations~~

Court were to hold the Suit maintainable
~~we can say in this case~~

Yours Sincerely

Any

26

No. 2408
ent

22nd November 1933.

21

Dear Mr. Ramaswami,

O.S.8 of 30-31 on the file of the District Judge,
Mysore (Krishnachar -VS- Government).

In continuation of my D.O. letter No.P.2202 dated 13th November 1933, I am to send herewith for your information the copy of the note put up by me on the further action to be taken on behalf of Government in this suit and also the opinion of the Government Advocate recorded thereon. You can argue the question regarding the maintainability of the suit as best as you can and leave the decision to the Court. Steps will have to be taken to adduce evidence regarding the allegations in paras 4 to 10 of ^{the} ~~one~~ written statement, in case the court were to hold the suit maintainable.

Yours sincerely,

10.12

K.M.R.2/22-11.

133

No. C3. 2831/33-34
Enc. 2

OFFICE OF THE DEPUTY COMMISSIONER,
MYSORE DISTRICT.

Dated, Mysore, 27th February 1934.

FROM

C. S. KUPPUSWAMIENGAR, Esq.,

Deputy Commissioner,
Mysore District.

TO

H. V. RAMASVAMI, Esq. M.A., B.L.,

General Secretary to the Government of Mysore,
Bangalore.

SIR,

In forwarding herewith copies of letters No.971 and 1070 dated 29th January 1934 and 21st February 1934 received from the Public Prosecutor, Mysore Division, requesting that a sum of Rs. 50/- may be immediately placed at his disposal for depositing the same in Court as per Civil Rules of Practice towards batta and allowances to official witnesses to be summoned on behalf of Government in O.S.No. 8/1930-31 (M.Krishnachar Vs. Chief Secretary to Government) on the file of the District Judge, Mysore, I have the honour to state that in the circumstances stated therein, a sum of Rs. 50/- has this day been advanced to him from the Contingent Grant of this office as the suit in question has been posted to 6th March 1934, for evidence.

It may also be stated that a sum of Rs. 40/- had been sanctioned by Government in their Order No.P. 782-85/Law. 71-30-9 dated 3rd August 1932 for a similar purpose in this very case, the amount being ordered to be debited to Contingencies under "L.R.2 - District Administration - General Establishment".

I request that sanction of Government may accordingly be obtained to the action taken in this matter.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District.

NRS

28

Letter No.971 dated 29th January 1934 from the Public Prosecution Division, Mysore, to the Deputy Commissioner, Mysore District

O.S.No. 8 of 30-31 (M. Krishnachar Vs. Chief Secretary to Government) on the file of the District Judge, Mysore.

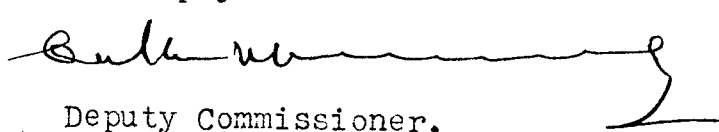
In continuation of my letter No.154 dated 30th July 1933 submitting a statement of expenditure incurred in the above noted suit till 11-7-1933, I have the honour to state that after recording some evidence adduced on behalf of the defendant the learned District Judge wanted to dispose of the suit, if possible, by hearing arguments on the maintainability of the suit. Arguments were accordingly heard. On 12th December 1933, the Court passed orders opining that evidence is necessary to decide the question of maintainability of the suit. It is therefore necessary to summon the following witnesses to give evidence on behalf of the Government.-

1. Gollar Hanumantha Rao, Mysore Taluk Treasury.
2. Mr. D. Seshagiri Rao, Assistant Superintendent of Police, Davangere.
3. Mr. Shallam Iyengar, Veterinary Inspector, Chitaldrug.

Witnesses Nos. 2 and 3 have to be paid batta and allowance as per provisions of the Civil Service Regulation and the batta must be deposited in Court before the summonses are issued.

I therefore request that ^asum of Rs. 50/- may be advanced to this office for making the aforesaid deposit. The suit is for hearing on 13th February 1934.

" C o p y "


Deputy Commissioner,
Mysore District.



NRS

28

Letter No.1070 dated 21st February 1934 from the Public Prosecutor, Mysore Division, Mysore, to the Deputy Commissioner, Mysore District.

Witness batta in O.S.No. 8 of 30-31 (M. Krishnachar Vs. Chief Secretary to Government) on the file of the District Judge, Mysore.

With reference to your letter No.C3. 2695/33 dated 19th February 1933 on the above subject, I have the honour to state that the expenses to be paid to witnesses in civil suits must be deposited in Court before ~~xxx~~ the summonses are issued. The witness must receive the expenses through the Court only. Such expenses shall generally be costs in the cause. The successful party will be entitled to recover the amount from the unsuccessful party. The amount so paid to witnesses will be entered in the decree.

If the amount be not deposited and paid to witnesses according to Civil Rules of Practice the Court will not take notice of travelling allowance, batta, etc., paid to witnesses out of Court.

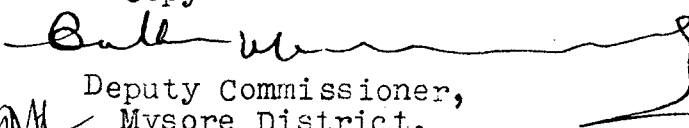
In the present suit, should the plaintiff fail to obtain a decree against Government, he will be mulcted in costs, ~~ix~~ i.e., he will be directed to pay the costs incurred by Government in resisting his suit.

There is no difference between a private party and the Government in Civil Courts in the matter of depositing witness batta. In all the suits conducted on behalf of Government, witness batta is deposited in the usual course. In this very suit, a sum of money has been previously advanced to this office for witness batta. As it was spent out in full, a second requisition has been submitted.

is

The suit/adjourned to 6th March 1934 for our evidence.
The amount may be sent immediately for making the necessary deposit.

"Copy"


Deputy Commissioner,
Mysore District.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

40
ab

Read:—

Government Order No.P.782-85/Law. 71-30-9 dated 3rd August 1932 sanctioning a sum of Rs 40 for summoning witnesses on behalf of Government in U.S. 8/30-31 on the file of the District Court, Mysore (M. Krishnachar Vs. Government), the charge being debited to contingencies under land revenue - 2 District Administration, General Establishment.

2. Letter No. C3. 2831/33-34 dated 27th February 1934 from the Deputy Commissioner, Mysore stating that a sum of Rs 50/- has been advanced from the Contingent Grant of his office, to the Public Prosecutor, Mysore for depositing the same in court towards batta and allowances to official witnesses in the above case and soliciting sanction of Government to the action taken in the matter.

Order No. *pu 145-48 Law 71-30-11*
Dated, Bangalore, the 5th March 1934.

6
S a n c t i o n e d.

RD
General Secretary to Government.
RD

To

The Deputy Commissioner in Mysore
The Comptroller to Government of Mysore
The Revenue Commissioner in Mysore
The Public Prosecutor, Mysore

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

41

Read:—

Government Order No.P.782-35/Law. 71-30-9 dated 3rd August 1932 sanctioning a sum of Rs 40 for summoning witnesses on behalf of Government in O.S. 8/30-31 on the file of the District Court, Mysore (M. Krishnachar Vs. Government), the charge being debited to contingence under land revenue - 2 District Administration, General Establishmen

2. Letter No. C3. 2831/33-34 dated 27th February 1934 from the Deputy Commissioner, Mysore stating that a sum of Rs 50/- has been advanced from the Contingent Grant of his office, to the Public Prosecutor, Mysore for depositing the same in court towards batta and allowances to official witnesses in the above case and soliciting sanction of Government to the action taken in the matter.

Order No. *P 4145-48/Law 71-30-11*

Dated, Bangalore, the 5th March 1934.

6

S a n c t i o n e d.

me

For General Secretary to Government.

SD

To

The Deputy Commissioner in Mysore
The Comptroller to Government of M.
The Revenue Commissioner in Mysore
The Public Prosecutor, Mysore

SUBJECT.....

Diary No. of letter replied to.....

General and Revenue Secretariat

()

the

193

Date of issue. 6/3/1934

Signed by Mr. H. K. J. Rao

Section Law

File No. 74-30

Serial No. //

Proceedings of the Government of
His Highness the Maharaja of Mysore.

Read—

S.O. no. P. 182-88 Law

7.1.30-9 d 3.8.32 sanctioning

a sum of Rs 40/- for summoning

witness on behalf of Govt in

O.S. 8/30-31 on the file of the

District Court Mysore (M. Krishna Rao

vs Govt) the charge being debited

Order thereon—No to Contingence

under land revenue - 2 District

administration, General establishment

2. Letter no. C3. 2031/333

dated 27.2.34 from the DC Mysore

stating that a sum of Rs 50/-

has been advanced from the

Contingence fund of his office to

May this be—

- (i) printed ?
- (ii) treated as a standing order ?
- (iii) published in the Gazette,
English part ?
- (iv) translated ?
- (v) placed at the disposal of the press ?
- (vi) published in the Gazette,
kannada part ?

43
He Pbr. Mysore for departing
he came in cover towards latter
and allowances to official witness
in the above case and soliciting
sanction of Govt to the action
taken in the matter

order: — No P. 4145-48

Sanctioned

not a/s. un.

ISD
2/3

Genl Secy

To,

Secy DC Mys.

Comptroller to Govt.

R. L.

Pbr. Mys.

List of Enclosure

Copied by

mw/47

Examined by

From

The Public Prosecutor,
Mysore Division.

To

Law 7-30-12
The General Secretary to the
Government of His Highness
the Maharaja of Mysore,
Law Section, Bangalore.

Dated, Camp-Hassan the 23rd May 1935.

Despatched

Received

General No. ✓
No.Enclosure No. ✓

GENERAL
24 MAY 1935
for

XX papers

for
m/s

Subject:- O.S. 8 of 1930-31. Mr. Krishnamachar.
Vs. Chief Secretary.

22222222222222

Sir,

I have the honour to report that the above noted suit is posted finally for the defendant's further evidence, on the 4th proximo. It is proposed to examine ex-Shroff Honnaiya (now a prisoner in the Central Jail) as out witness. He will be asked about the writings in the several registers of the Mysore Taluk Treasury during the period of defalcation i.e., from August 1925 to April 1927.

The nature of the suit claim in this. The plaintiff was a Shroff in the Mysore District Treasury during the period of defalcation in the Taluk Treasury. On the ground that the act of embezzlement in the Taluk treasury was facilitated by the negligence of the District Shroff the latter was dismissed by Government and his security deposit and insurance bonus were adjusted towards his share of the contribution for the loss of money sustained by Government. The present suit is for the recovery of the said amount. The plaintiff's contention is that his negligence has not

45
not been proved and therefore the G.O. withholding the security deposit etc., is not a valid order.

) The 3rd issue in the suit relates to the alleged negligence of the plaintiff. The burden of proof is on the defendant.

) The evidence collected by the Police was directed to ascertain the guilt of the Taluk Sheristedar and Shroff. The District Treasury accounts were not scrutinized. The Taluk Treasury accounts were not audited by an accounts expert. When Mr. D. Sheshagiri Rao's evidence was tendered the District Judge was reluctant to admit it. To me also it appeared that the evidence of Mr. Sheshagiri Rao was not relevant as it did not touch the District Treasury transactions but only went to disclose certain discrepancies in the Taluk accounts. Even now in spite of best efforts I have not been ^{able} to get at any documentary evidence to bring negligence directly home to the District Shroff i.e., the present plaintiff. Hence it must be admitted that there is no legal evidence to prove plaintiff's negligence in connection with the heavy defalcation in the Taluk Treasury. All the same it must be conceded that this embezzlement would have been impossible to commit if the District Treasury Officers were more vigilant and thorough in their periodical inspections. As a matter of fact the Inspecting officers never got the sealed remittance boxes opened even once to check the contents thereof. For this act of negligent omission the Shroff was not responsible. This is the opinion formed by me after handling the connected Criminal Cases for the last six years. The voluminous evidence of the contents of the Taluk Treasury registers has consequently become useless as it does not throw any light on the negligence of the District Treasury Shroff. I have therefore dispensed with the evidence of Mr. D. Sheshagiri Rao. The records

46

records are all admitted in evidence and they will be formally proved by examining ex-Shroff Honnaiya.

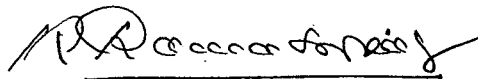
5) The only chance of getting the suit dismissed lies in succeeding if possible on issues 1 and 2 framed in the suit. They are both issues ~~thex~~ of law and the points will be argued in the usual course. The suit is coming on for hearing on the 4th proximo.

6) In the situation explained above I beg to solicit such further instructions as the Government may deem fit in case they adopt a view different from mine. Copies of pleadings and issues have already been submitted to Government.

I have the honour to be,

Sir,

Your most obedient servant,



Public Prosecutor,
Camp- Hassan.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No.

P6746

Dated, Bangalore, 6th June 1935

From

The General Secretary to the Government of His Highness
the Maharaja of Mysore.

To

The Public Prosecutor,
Mysore.

Sir,

O.S.8/30-31 on the file of the District
Judge, Mysore.
(Mr.Krishnamachar Vs Chief Secretary.)

With reference to your letter No. N dated 23rd May 1935 soliciting further instructions for the conduct of the above case, I am directed to state that in the circumstances reported, the only possible course seems to be to put in all the evidence available on behalf of Government and to argue that the Government Order of 10th November 1928 was within the jurisdiction of Government and therefore cannot be questioned in a Court of Law. The copies of judgments in C.C.539/26-27 and M.C.A. 23 and 29 called for in your D.O. of 5th June 1935 are herewith sent.

I have the honour to be,

Sir,

Your most obedient servant,

[Signature]
General Secretary to Government.

SUBJECT.....

Section. *Law*File No. *7130*Serial No. *13*No. *P6746/Comr of Just*

To

Diary No. of letter replied to.....

General and Revenue Secretariat.

()

the 193 .

Date of issue

7/6/35

Signed by

Mr. N. A. / R *By**H. 2. 8. 30. 31 Mysore**O.S. 8/30.31 on the file of**the Dr. Judge. Mysore**(Mr. Krishnamachar vs Ch. seci**with reference to**Your letter no. N. A. vs. S. 35**Soliciting further instructions in the**Conduct of the above case, I am directed**to place that all the necessary evidence
reported, the only possible course ^{seems} to be
available should be adduced in the
all the evidence available*

List of enclosures.....

To put in

Copied by

*and to argue**that the**Case on behalf of Govt**also be argued that S.O. of 10.11.28 vs*

Examined by.....

*within the jurisdiction of Govt and keep
in a court of law.**Cannot be questioned by the copies of judgments
in C.C. 559/26-27 and M.C. 1. 25829 called for in your
D.O. of 5.6.35 are likewise sent.**I have etc**post
5/6 in Gen Secy*

7271/8/24
P 19 .

— 373 —

P 834
51

From

The Public Prosecutor
Mysore Division
Mysore

To

The General Secretary to the
Government of His Highness the Maharaja
of Mysore. Law Section, Bangalore

Dated 20.6.35

Despatched on

Received

General No. 1588
No.

Enclosure No. 2.

Subject:— J.S.No. 8/30-31
(M. Krishnachar vs Chief Secretary
to the Government) on the file of the
District Judge, Mysore.

Sir,

I have the honor to report
that arguments were addressed
in the above noted suit on the 15th
instant. Judgment is reserved.
The result of the suit will be
duly reported. Copies of the judgment
in C.C. 539 of 26-27 and M.C.A.
23 and 24/33-34 received from the
Government are herewith re-
submitted.

The Plaintiff wanted to exhibit
the copy of the judgment of the Chief
Court in the appeal preferred by
the Shresthas, Headmaster and
the Shroff of the Taluk Office

1st file
21/6/35
me
21/6/35

ing upon the observations contained in that
 judgment. ~~mean~~ it was a judgment of acquittal. If the Court had so
 that judgment and marked it as an exhibit, then I wanted to tender that
 judgment in the second prosecution of the Sheraton and Shroff for falsifica-
 tion of accounts. But the Court declined to accept any judgment in evidence
 as it would be irrelevant to the issues framed in the suit. The only question
 is whether the District Judge is competent to declare that the order of the
 Government levying Rs 1300/- on the Plaintiff, is illegal and ultra vires
 unless that order is set aside the Court cannot hold that the money
 recovered from the Plaintiff is in the wrongful possession of the Defendant so
 as to bring the suit within provision of Regulation VII of 1923 (Suits
 against Government).

I have the honor to be
Sir,
Your most obedient servant

A Pleasantly

Public Prosecutor

No. 74

MEMORANDUM

Law 71-30-14

416/235-53
15-7 1935

From

To

~~The~~ Public Prosecutor,
Mysore Division,
Mysore.

2/3 The General Secretary to the Govt.
of W. & M. & C. & P. of Mysore
New Section, Bangalore

17 JULY 1935

O.S. No. 8 of 30-31 (Krishna Char vs Chief Secretary

to Govt., on the title of the District Judge, Mysore.

Sir, I have the honour to state that judgment was pronounced in the above noted case on 28.6.35 - dismissing the plaintiff's suit with costs.

The Court has held that there is no evidence to show the defalcation of Rs 13000/- in the Mysore Taluk Treasury was possible by the acts or omissions of the Plaintiff. But the Suit has been dismissed on the ground that the nature of the claim does not fall under the classes of suits enumerated in Sec 2 of Reg VIII-1923. Copies of judgment and decree will be obtained and submitted to Government.

I have the honour to be,
your most obedient servant

(Signature)
Public Prosecutor.

436
416.

The Public Prosecutor,
Mysore Division,
Mysore.

The General Secretary to the
Govt of H. H. the Maharaja
Mysore

Despatched

General No. 183
No.

- { one set of depositions
- { 1 copy of Judgment
- { 1 copy of Recd.

M. Krishna Rao A Chief Secretary
District Judge's Court, Mysore.

I have the honour to submit
herewith copies of depositions of
witnesses, Decree and judgment
in the suit noted above and
request that the receipt of the
~~same~~ enclosures may kindly
be acknowledged.

your most obedient servant

W. R. Cooney
Public Prosecutor



306

In the Court of the District Judge, Mysore Division,

Mysore, dated 28th June ... 1935.

Present:- C.Abdul Ghani; Esq., B.A., B.L., District Judge.

O.S.8 of 1930-31.

=====

Plaintiff:- M.Krishnachar.

Defendant:- The Government of His Highness the Maharaja
of Mysore by the Chief Secretary/2.

JUDGMENT.

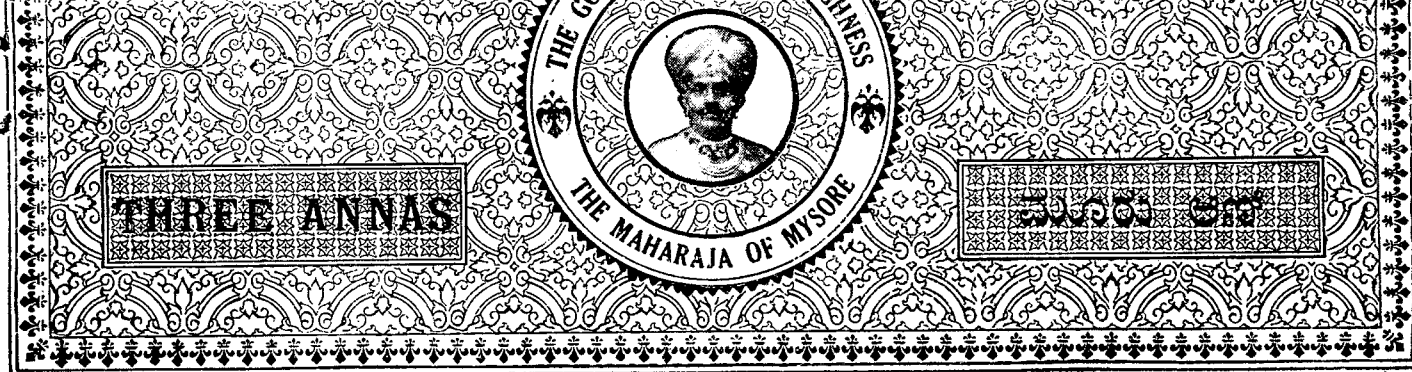
=====

The suit was filed on 16-10-30 and the written
statement of the defendant was filed on 30-1-31. The plain-
tiff's reply was filed on 12-3-31.

The issues settled in the case are:-

1. Is the suit, brought as it is, for a
declaration that G.O.No.3898-9/R.M.38-28-3 dated
9/10-11-28 is illegal and ultra vires, maintainable?
2. Is the said Government Order unjust,
illegal and ultra vires of the Government?
3. Was there misappropriation of money in

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			[Signature]	



in the Taluk Treasury Rs.1300⁰/₁₀₀- and was it in any manner due
to acts of commission or omission on the part of the plaintiff?

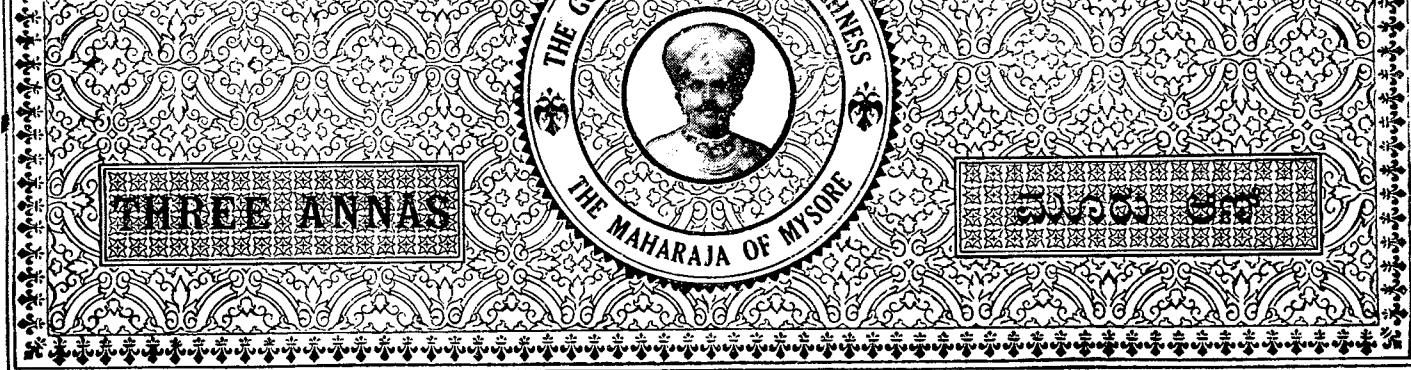
4. To what relief, if any, is the plaintiff entitled?

The suit came on for final hearing after adjournments to 15-6-1935.

The lists of witnesses examined and the documents admitted in evidence are appended.

1. This is a suit against the Government by the plaintiff who was the head-shroff of the District Treasury, Mysore. He was retired from service from 1928. During his employment as a shroff, the plaintiff had deposited with the defendant - Mysore Government 7% Loan Bonds to the value of Rs.1000/- as security and had also executed a surety bond that he would be liable for any sum of money that might be found short in the treasury and traceable to the plaintiff's acts of omission or commission. In March 1927, a sum of

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	



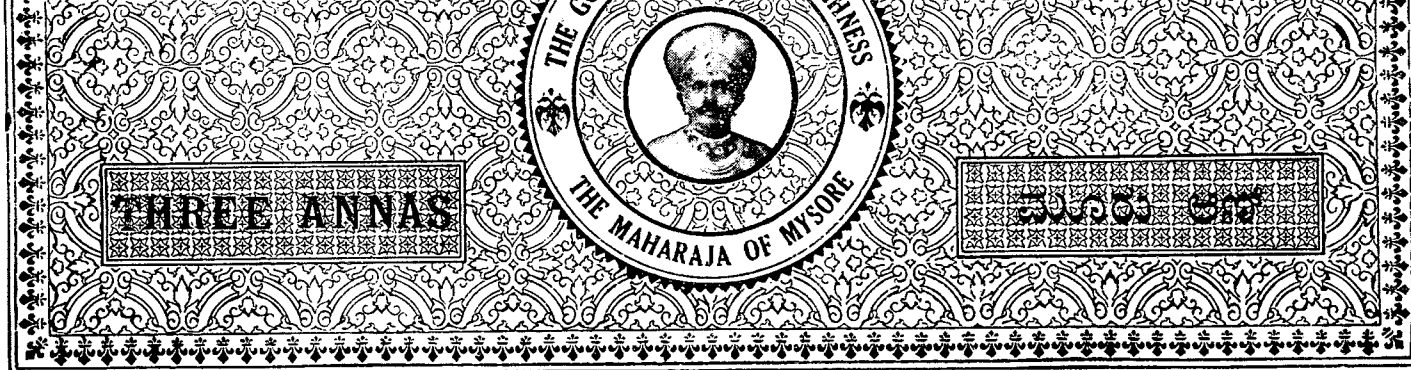
3

of Rs.13,000/- was found short in the Mysore Taluk Treasury.

The Sheristedar and the Head Shroff in the Taluk Treasury were prosecuted in that connection but were acquitted by the High Court on appeal. The plaintiff asserts that he had no manner of connection with the defalcation or shortage of the amount in the Mysore Taluk Treasury, as he was not working there and maintains that he is not responsible for the shortage, if any, in the Taluk Treasury.

2. The Government, however, ordered that the security of Rs.1000/- deposited by the plaintiff may be forfeited and that he should pay another Rs.300/- more, as his share of the amount defalcated. This amount of Rs.300/- was deducted from the Insurance amount of the plaintiff, in spite of protest of the plaintiff. After the acquittal of the accused in the defalcation case by the High Court, the plaintiff approached the Government for redress and issued a

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	



58

4

a lawyer's notice to which no reply was received. The plaintiff maintains that he is not liable to contribute either Rs.1300/-, or any sum, to the Government for any loss that the Government might have sustained by the conduct of people other than the plaintiff, and in a treasury other than the one in which he served. Further, according to the plaintiff, neither the terms of the security bond nor the provisions of the Civil Account Code authorise the Government to make the plaintiff liable for any amount, in the circumstances of the case. The plaintiff maintains that the orders of the Government regarding forfeiture of security and collection of the balance from the Insurance amount, is illegal and ultra-vires. The plaintiff issued a notice under Sec. 80 of the Civil Procedure Code before filing the suit. He prays (a) for a declaration that the order of the Government directing the plaintiff's liability for a sum of Rs.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
			CEMICAL RECORDS.	

Copy ready on the	Copy delivered on the	Copied by	Examined by
			Ry

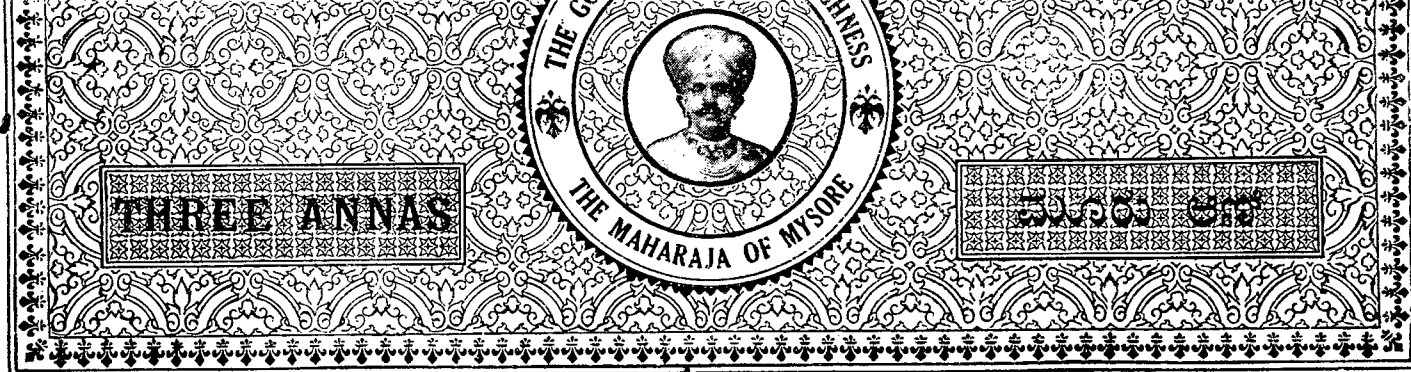


59

of Rs.1300/- is illegal and ultra-vires, (b) for payment of Rs.1000/- and Rs.140/- interest on the loan bonds forfeited, (c) for ordering the defendant to pay costs and current interest for the above mentioned amounts and for such other reliefs as the court may deem necessary in this case.

3. On behalf of the Government, it is contended that the plaintiff deposited the loan bonds of the value of Rs.1000/- as security for the due performance of the terms and conditions of the bond executed by him, in which he agreed to - answer for the shortage of money that might be traced to his acts or omissions in the discharge of his duties as shroff. Though the Sheristedar and the Shroff of the Taluk Treasury were acquitted by the High Court finally, the investigation into the circumstances connected with the disappearance of Rs.1300⁰⁰/- from the Taluk Treasury, disclose that the shortage was the result of a systematic course of embezzlement.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Ra	



carried on in the Taluk Treasury from 16-5-1925 to March 1927;
that for the purpose of concealing the fraud the shroff and
Sheristedar of the Taluk Treasury were falsifying the accounts
of the Taluk Treasury; that the said fraud and embezzlement
could not have been perpetrated without the collusion and
active co-operation of the plaintiff; and that, if the -
plaintiff as Shroff had discharged the duties honestly and
checked the contents of the remittance boxes properly, there
would have been no opportunity or facility for committing or
concealing the embezzlement. On the information collected by
the Police as also on a departmental confidential enquiry, the
Government passed orders apportioning the loss among the several
officers and officials connected with the Taluk and District
Treasury transactions. The order of Government, therefore,
for recovery of Rs.1300/- from the plaintiff is just proper
and equitable.

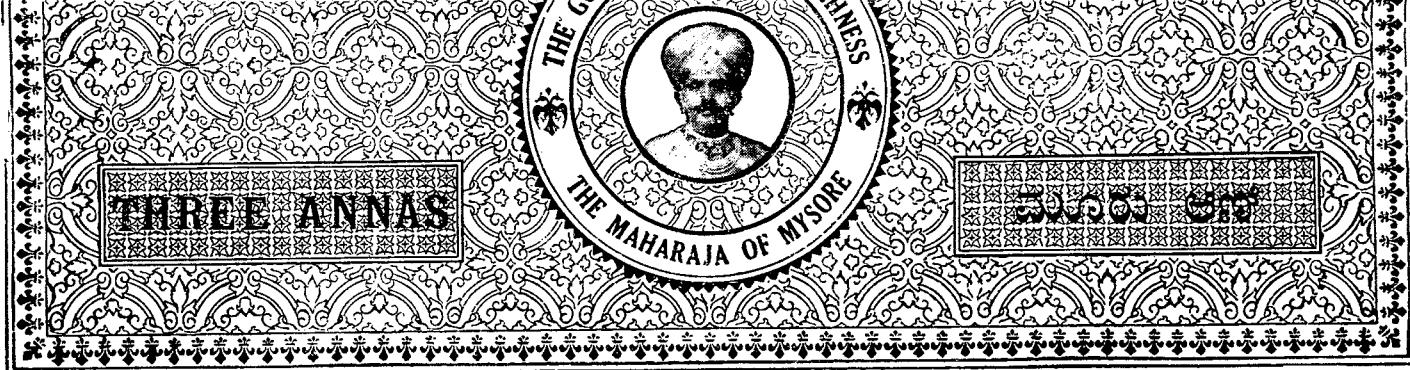
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	



4. Another contention is set up that this court has no jurisdiction to take cognizance of any suit against Government, except in respect of matters expressly provided for in Regulation VII of 1923 or in any enactment for the time being in force. As the plaintiff's suit does not fall under any of the provisions of the Regulation in question, it is not maintainable. It relates to a declaration that the order of Government is illegal and ultra-vires. The order of Government is said to be correct, just and legal, in as much as the plaintiff failed to observe the provisions of the Mysore Civil Account Code, and as he delayed purposely testing the remittance boxes of the Taluk Treasury, and on one occasion returned the remittance boxes without testing the contents.

5. In reply, the plaintiff re-affirms that he had no manner of connection with the embezzlement, nor aided or

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				

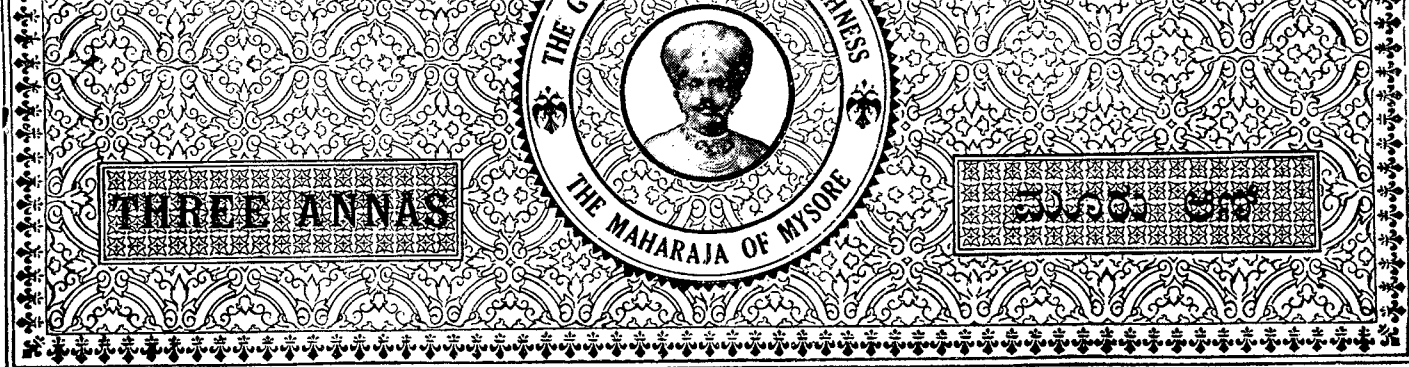


62

8
or abetted the same and that he was not negligent in his duties. The order of Government was passed behind his back, on a theory based on the evidence which was discredited by the High Court. He was not negligent in his duties and there is nothing to show that there was any shortage in any remittance box. Finally, he maintains that the suit as brought is maintainable.

6. The first issue in the suit relates to the question of maintainability of the suit. The question is whether a suit for declaration that a Government Order is illegal and ultra-vires, maintainable; and if so, whether the Government order relating to this case is unjust, illegal and ultra-vires of the Government. Before the enactment of Regulation VII of 1923 providing for certain kinds of suits against Government, it was held in 22 Mys. C.C.R. 277 that, if a Government act was illegal, a suit could be

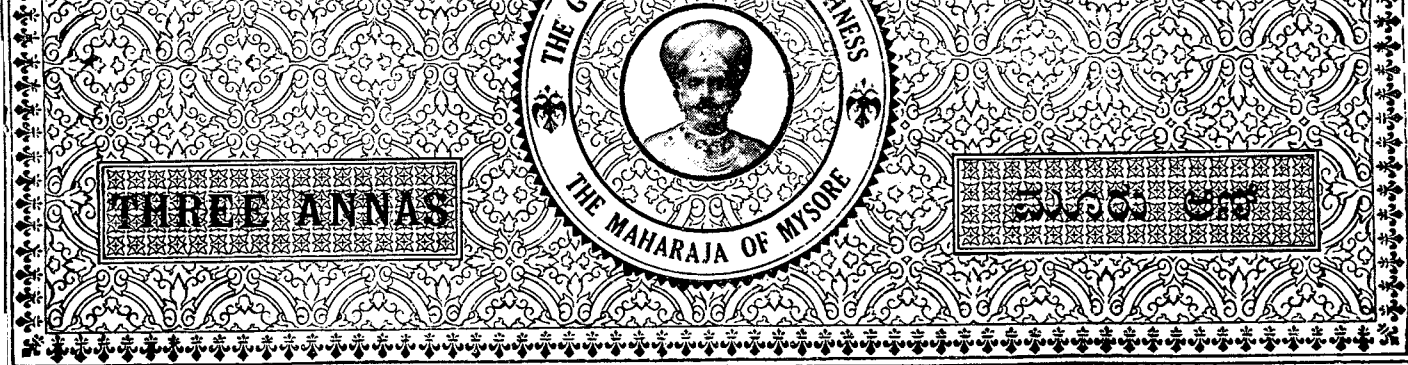
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	



8

be filed against the particular officer, to declare that his act or order was illegal. Whatever might have been the position in this respect before the enactment - Regulation VII of 1923 - a suit against Government after that enactment, must fall under one of the clauses in the Regulation, to be maintainable. It is ^{not} the plaintiff's case that the suit is permitted under any other law for the time being in force. During the arguments the plaintiff attempted to bring the suit under clause (a) of the section 2 of the Regulation. Section 3 of the Regulation provides that no civil court shall take ~~cognizance~~ cognizance of any suit against the Government except in regard to matters expressly provided for in the Regulation or in any other enactment for the time being in force. In view of this specific provision, unless the present suit falls within any of the clauses to section 2, it will not be maintainable. According to the plaint and the reliefs claimed there-under, the suit

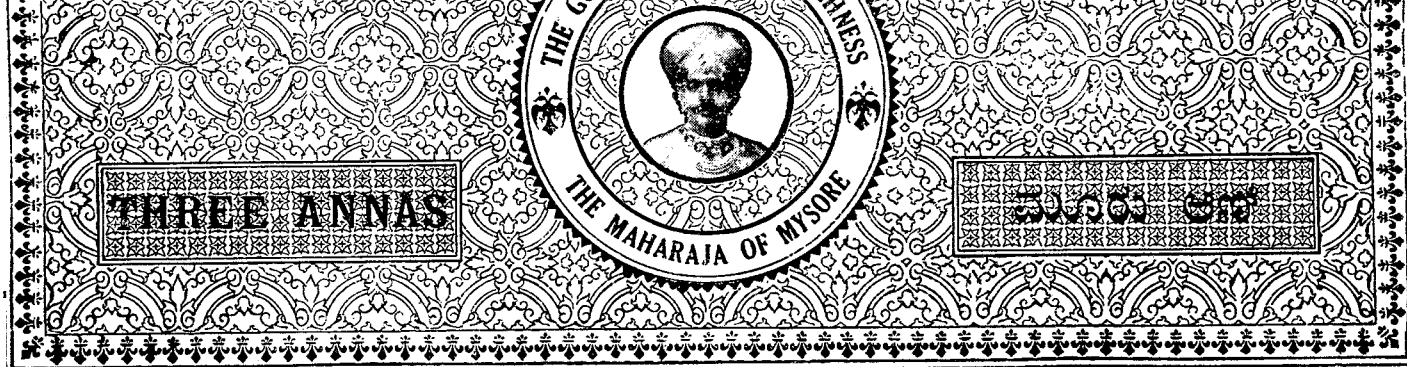
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			A	



-9-

is for a declaration that the order of the Government directing that the plaintiff is liable for a sum of Rs. 1300/- is illegal and ultra-vires. Payment of Rs. 1000/- and interest Rs.140/- is merely a consequential relief. Section 2 of the Regulation does not provide for such a suit against the Government. None of the clauses referred to a declaration that a Government Order is illegal or ultra-vires. The plaintiff was aware of this position when he attempted, during arguments, to bring his suit under clause (a) of section 2 which relates to recovery of land, goods or money in wrongful possession of Government or for compensation when restitution cannot be given. I find fail to see how a suit for a declaration that a Government Order is illegal can fall under this clause. The argument was that the suit, in effect, is one for recovery of money which is in the wrongful possession of the Government and that a declaration that the Government order is illegal is a necessary consequence.

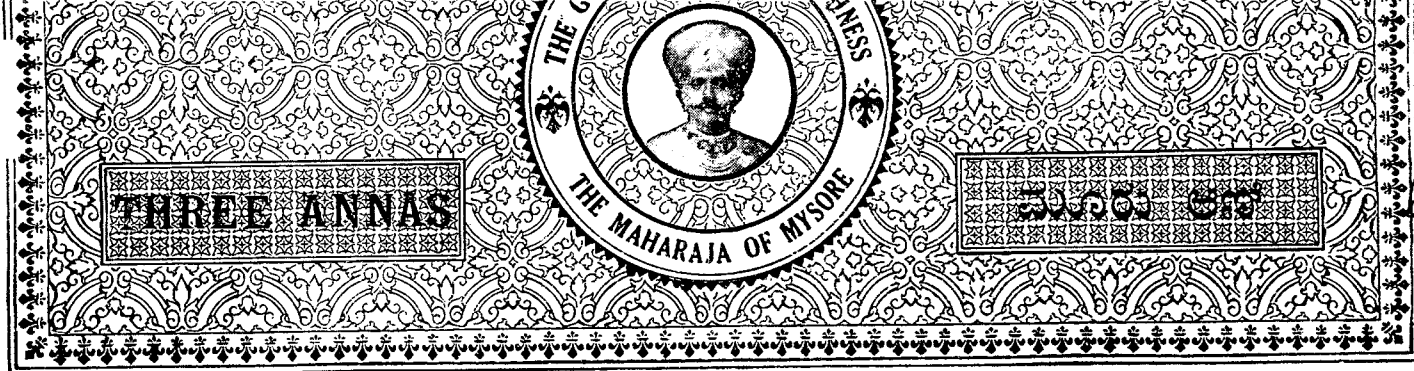
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			M	



-10-

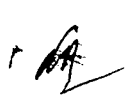
I am not able to appreciate this argument. So long as there is an order of Government that the security shall be forfeited and that the plaintiff should pay Rs. 1300/- as his share of the defalcated amounts, the possession by Government of the money of the plaintiff will not be wrongful. The plaintiff, apparently, apprehended this difficulty and attacked the Government order itself as his main relief in the suit. If the order is wrong or illegal, then alone retention of the money by Government becomes wrongful. It is in this light that the suit has been framed. Any way as it stands, it cannot be brought under clause (a) at all. The plaintiff could possibly have framed his suit so as to bring it under clause (a) and may perhaps have had a better chance of success. He may even have brought it under clause (a) if he had merely averred in his plaint that he was innocent and that his security deposit had been wrongly withheld by Government, and asking for its return.

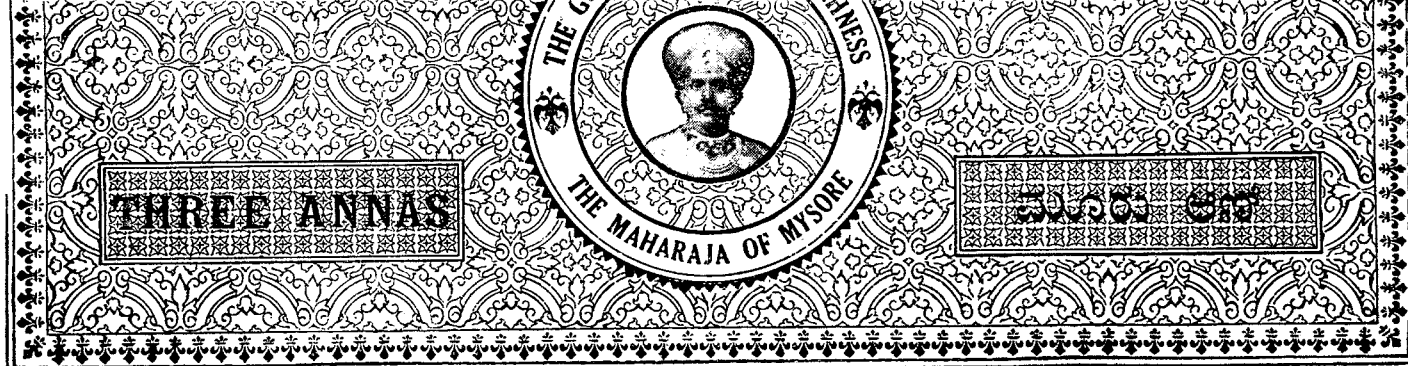
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			RA	



-11-

He does not chose to do so, but expressly attacks the Government order itself, and asks for a declaration that it is illegal and ultra-vires. As a result of that declaration, he wants the money back. Such a suit against the Government is not contemplated by the Regulation and is not maintainable. The case does not fall under clause (e) either because the Government order is not an instrument. The plaintiff himself does not depend upon that clause either. To hold a Government order to be an instrument would lead to the result that the Government can be sued for anything, in as much as all acts of Government, practically, are ~~Government Orders~~ preceded by Government Orders. The regulation was not apparently intended for giving any such right of suit, because that interpretation would give a party more ~~gix~~ rights against Government than against other parties to a suit. The object of the Regulation is to give a very limited right, when there was practically none before. This suit, is accordingly not maintainable.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				

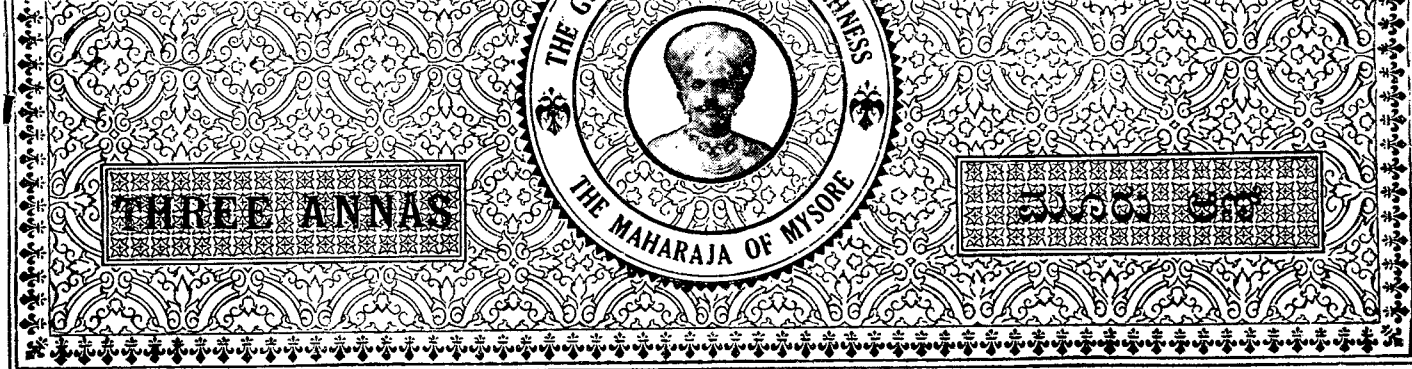


12

That is my finding on the first issue. If the suit is not maintainable, there is no necessity for my going into the question whether the said Government Order is unjust, illegal or ultra-vires. The second issue is thus disposed of.

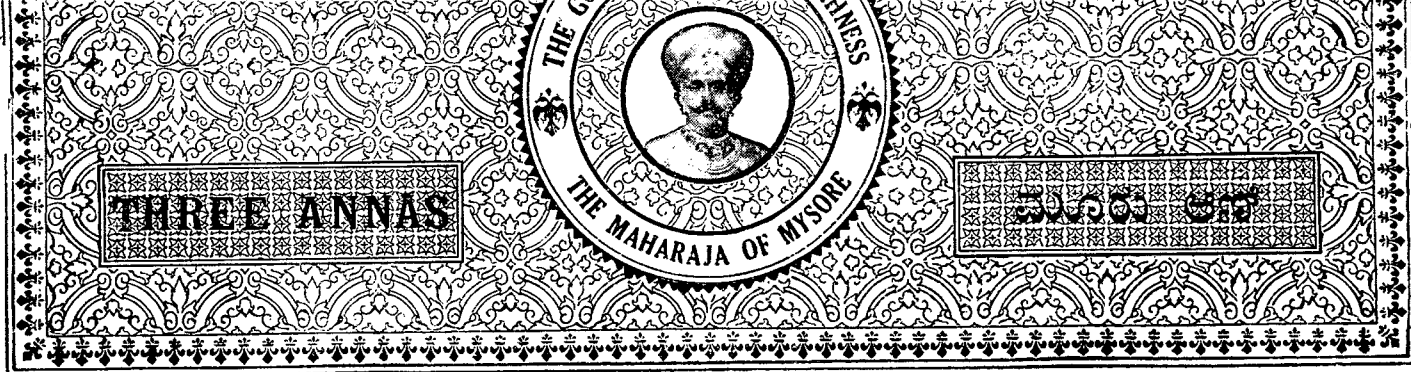
7. As to the third issue, as the suit itself is not maintainable, I ~~need~~ need not go into the question. It is expected, however, that a finding should be recorded on the issues in a case, in order that the appellate court may go into the question if the first issue is reversed. So I have considered the third issue also. That there was a misappropriation of money in the Taluk Treasury to the extent of Rs.13000 admits of no doubt. The plaintiff himself has not seriously questioned it. His plea is that he is not aware of it nor has any concern with it. The main point, nowever, is whether the defalcation in question was in any way, or to any extent, facilitated by the acts of commission or omission on the part of

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



of the plaintiff. On this point, the evidence adduced in the case is in favour of the plaintiff. The treasury officers of the period and the District Treasurer and others examined in the case, on behalf of the plaintiff, clearly depose that when the remittance boxes were received from the Taluk treasury to the District Treasury, it was the District Treasury officer that was responsible to take them in and check them immediately, before handing over the boxes to the plaintiff or other shroffs for testing and checking the money and the notes. This also appears to be the procedure prescribed by the Account Code. According to the evidence of these officers, the boxes were received and checked by the District Treasury Officer and kept in the "strong room" under lock and key. Two locks were put on the room, the key of one of which was with the Treasury Officer and of the other with the District Treasurer. Even when the boxes were sent out to the plaintiff and others

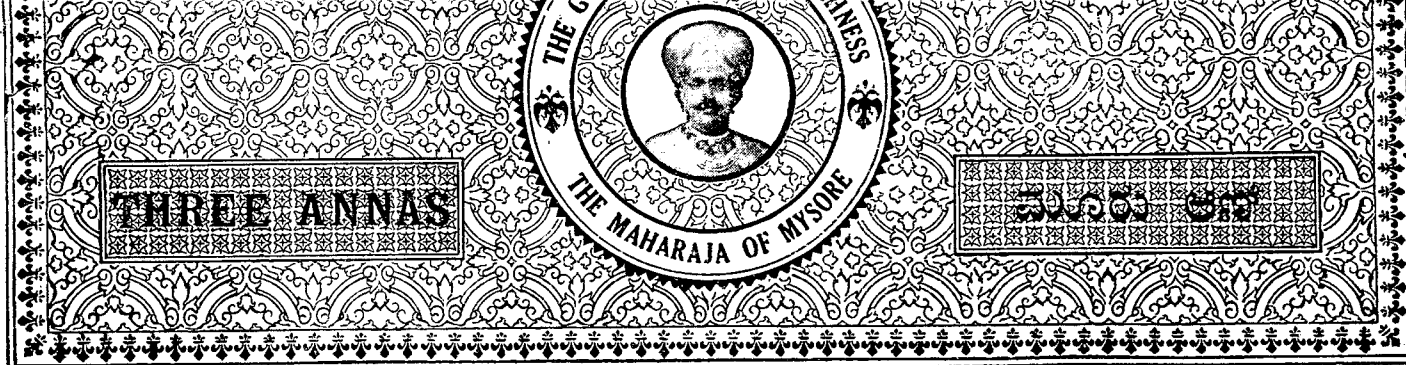
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



14

others for checking the contents, they were opened in the strong room itself by the District Treasury Officer and - roughly checked, with reference to the bundles of the currency notes and the money bags. It is only then that the plaintiff or other shroffs handled the boxes or the money therein. It is not apparent, how any deficiency was not detected by the District Treasury Officer, before issue of the boxes to the shroffs or how the shroffs made up such big deficiencies as Rs.13000/- before the remittances were actually credited in the District Treasury Accounts. There is no shortage in the District Treasury, and so, it is clear that the ~~monies~~ monies remitted by the Taluk Treasury must have been received in the District Treasury. If the deficiency was to be made up during the period when the remittances were checked by the shroffs, it is not apparent how it would help those who actually mis-appropriated amounts,

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				

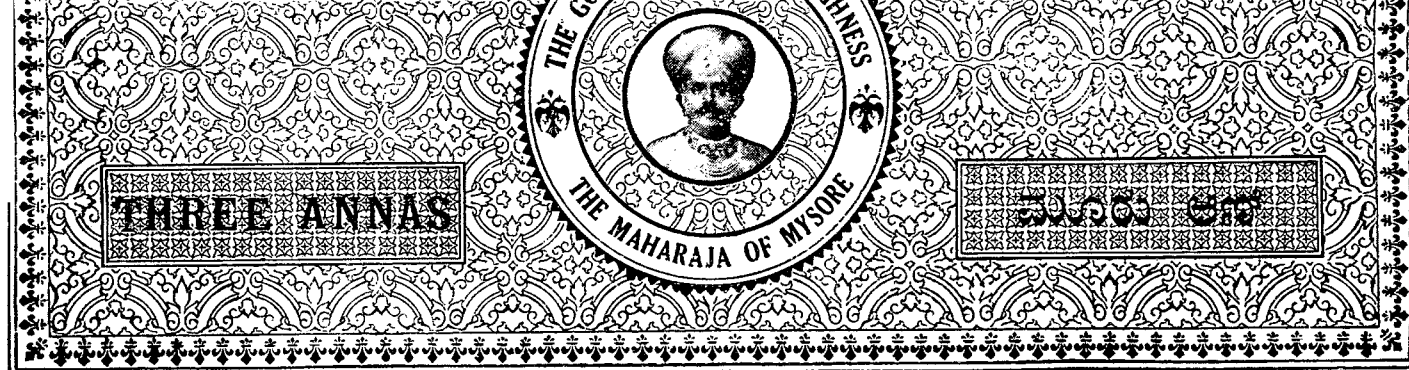


15

and what advantage the plaintiff derived by conniving at such a thing. The Taluk Treasury accounts and the evidence of the shroff Honniah disclose that this defalcation has been going on for some years, and mostly in respect of currency notes. If the Taluk Officials mis-appropriated some of the currency notes, and sent in the remittance boxes - money which was short to that extent, then that deficiency had to be made up before the District Treasury checked the remittances. If the Taluk Officials were in a position to make up the deficiency during the short time allotted for checking the remittances, they could as well have replaced the money in the Taluk Treasury, itself. It looks as if the whole trouble was in the Taluk Treasury, and the District Treasury had nothing to do with it. No doubt, once the plaintiff sent back one of the remittance box un-checked.

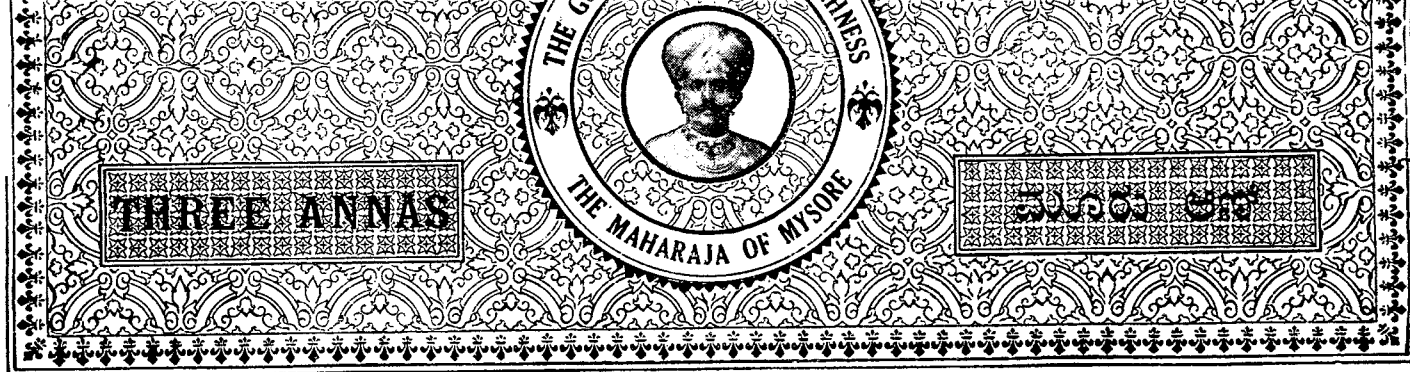
But he has explained it satisfactorily. There was a remittance

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



remittance transfer receipt from the Taluk Office for which the amount in the Remittance box should have been paid back. Instead of going through the trouble of checking the whole lot of the money in the remittance box and then paying it back for the R.T.R., the shroff saved some labour and handed the money back without counting or checking. He checked only the one rupee notes and two annas nickle coins which he could not re-issue. I do not think that this instance points to any negligence in the duties of the shroff or any act or omission which aided or facilitated the defalcation. On the third issue, therefore, my finding is that though there was defalcation in the Taluk Treasury, it was not in any manner due to the acts of commission or omission on the part of the plaintiff.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



8. In view, however, of my finding on the first issue that the suit is not maintainable, I dismiss the suit with costs.

Dictated to the steno-typist and pronounced in open court.

Sd/ C.Abdul Ghani

District Judge.
28.6.35

"True Copy"

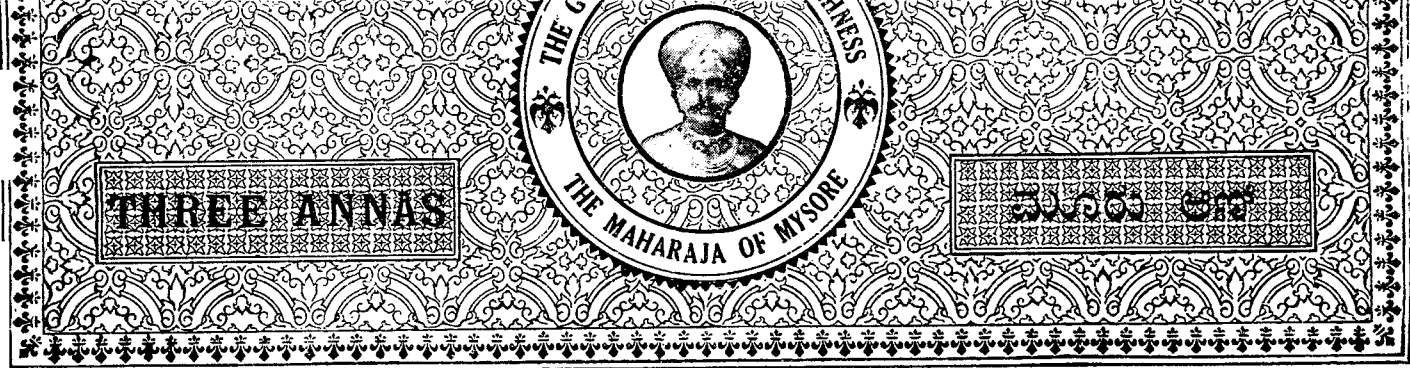
By order

S. B. Ramani

Head Record Keeper.



Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			<i>S. B. Ramani</i>	



19

In the Court of the District Judge, M y s o r e.

O.S.8 of 1930-31.

Plaintiff:- M.Krishnachar.

Defendant:- The Chief Secretary to the Govt. of Mysore.

=====

The witness examined in the case are:-

For Plaintiff:-

1. M.Krishnachar (Plaintiff)
2. G.R.Rangasamiengar alias Ranganna
3. H.S.Venkatanarasimhachar
4. Mr.V.S.Vasudeva Rao
5. Mr. D.Krishne Urs.

For Defendant:-

1. K.Purnachar
2. Mr.D.Seshagiri Rao
3. Hanumantha Rao
4. L.V.Shallamiengar
5. Honniah.

Id) C.A.G.

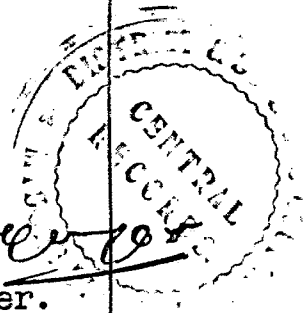
District Judge.

"True Copy"

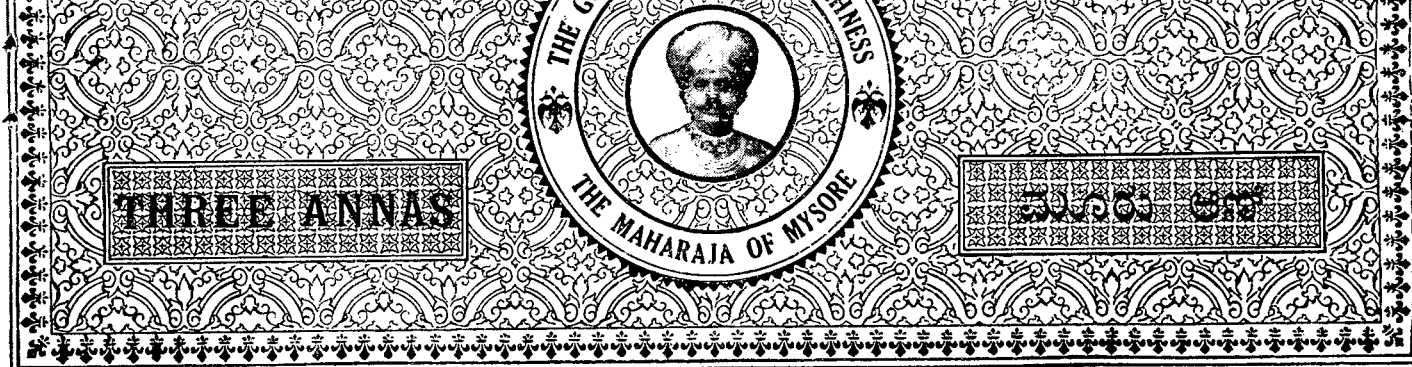
By order

S. Krishna Rao

Head Record Keeper.



Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			<i>M</i>	



20

In the Court of the District Judge, Mysore Dn, Mysore.

O.S.No.8 of 1930-31.

Plaintiff:- M.Krishnachar.

Defendant:- The Chief Secretary to Government of Mysore.

===

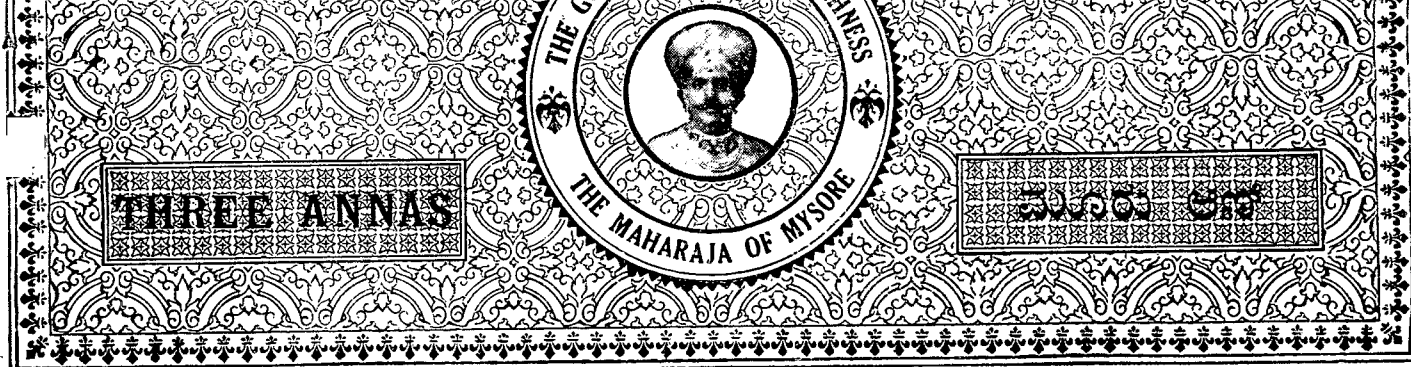
List of Documents admitted in evidence for the
Plaintiff:-

Distinguishing letter or No.	Description of documents.	Date of admission.
A.22-6-27.	List prepared by plaintiff.	10-12-31.
A.I " "	-do-	-do-
A.II " "	Explanation of plaintiff re- garding A and A.I.	-do-
A.III. " "	-do- of P.W.2 on A.II.	-do-
B.12-11-26	R.T.R.No.87 for Rs.17320-8-0 on District Treasury.	-do-
C.21-12-26.	Invoice of remittance sent by Mysore Taluk Treasury to the District Treasury, Mysore.	-do-
C.1. -do-	<i>Entry relating to Rs. containing Eleven thousand and odd rupees</i>	-do-
D.11-8-21.	Copy of Security bond executed by plaintiff to the Government.	15-6-34.

For Defendant:-

1 to 1.46.	Invoices stitched into a book.	10-12-31.
II.	Statement showing receipt of cash remittances from Mysore Tq.Treasury from July 24 to March 27.	-do-

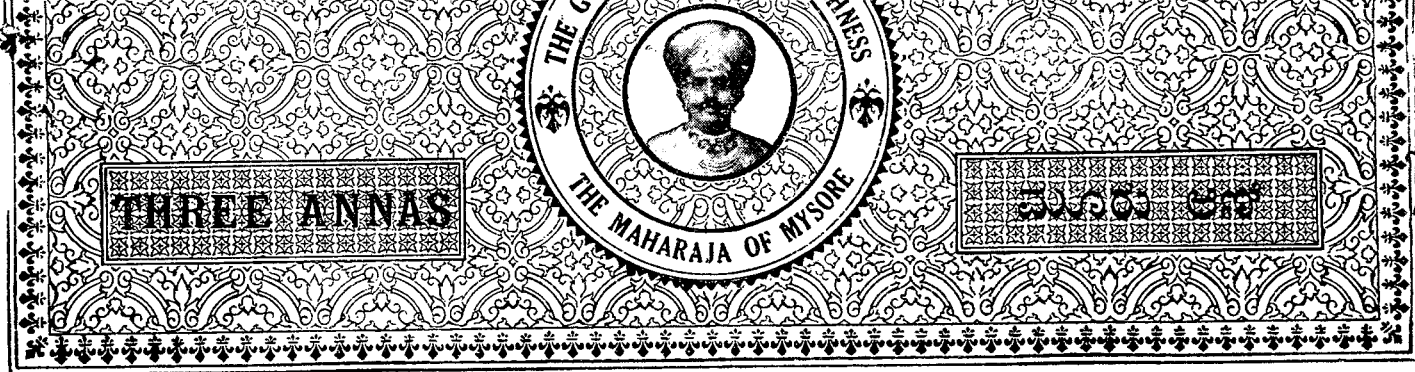
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			RA	



21.

III. 8-6-28.	Explanatory memo of P.W.4	11-2-32
III.A. "	Enclosure to Exhibit III.	-do-
IV.20-6-27.	List showing Parkhavane of remit- tances of the Mysore Tq.Treasury.	-do-
V.9/10-11-28.	Copy of Government Order.	-do-
VI.	Report by the Mysore Taluk Amildar to the Assistant Superintendent of Police Mysore City re: mis- sing Rs.13000/- in the Taluk Treasury.	29-8-32.
VII. 14-4-26 to 30-3-27.	Double lock Register of the Mysore Taluk Treasury.	-do-
VII.A.29-3-27.	Entry in Exhibit VII.	-do-
VIII.25-1-28.	Plan of the Mysore Taluk Treasury.	-do-
IX.4-7-23 to 13-4-26	Double Lock Register of -do-	11-7-33.
IX.A.30-8-24	Entry in -do-	"
IX.B.27-9-24	-do-	"
IX.C.23-12-24	-do-	"
IX.D.31-8-25	-do-	"
IX.E.28-9-25	-do-	"
X.23-12-25.	Order from the Deputy Commissioner Mysore to the Amildar Mysore Tq.,	6-3-34
XI.28-12-25.	Letter by Seetharama Iyengar to the Sheristedar, Taluk Office, Mysore.	"
XII.	Shroffs' Katcha book.	13-5-35.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	



22

XIII.26-2-25 to 29-8-25.	Daily receipt book of the Mysore Taluk Treasury.	13-5-35.
XIV.1-5-24 to 25-2-25	-do-	"
XV.31-8-25 to 27- 3-26	-do-	"
XVI. 31-1-24 to 30-4-25	-do-payments book	"
XVII.30-4-25 to 28-11-25.	-do-	"
XVIII-30-11-25 to 27-3-26.	-do-	"
XIX.A.31-12-25.	Entry showing payment of Rs.6000/- to the Taluk Treasury, Mysore in the Register of the District Treasury, Mysore.	4-6-35.
XX.A.20-12-26.	-do- of Rs.17320-8-0 -do-	do.

Id/ C.A.G.

District Judge.

True Copy"

By order

S. Krishna Rao

Head Record Keeper.



Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			<i>ka</i>	

Copy applied for by Mr X. Ramaswamy.

ASU for Defendant on

16-7-35

Applicant told to produce sheets on 22-7-35 by

2-8-35

Do produced sheets on

26-7-35

Do told to appear to receive copy on 31-7-35

Do appeared on

9

8

31-7-35

Copy ready on 31-7-35 by

Copy delivered on

29-8

8

35

Copies by ~~P. V. Ramaswamy~~

31-7-35

Compared by: P. V. Ramaswamy

Words 3200

In the Court of the District Judge, Mysore Division, Mysore

O. S. No. 8 of 1930-31.

Plaintiff:- M.Krishnachar, aged about 49 years, LandLord
son of Vittobachar, Hasakeri, Vani Vilasa Road,
Mysore.

Defendant:- The Government of His Highness the Maharaja of
Mysore by the Chief Secretary

(a)

Suit for a declaration that the Order of the
Government directing the plaintiff's liability for a sum of
Rs.1300 is illegal and ultra-vires, (b) for payment of Rs.
1000 and Rs.140 interest on the Loan bonds forfeited, (c)
for ordering the defendant to pay costs and current interest
for the above mentioned amounts. The suit was filed on
16-10-1930.

This suit coming for final disposal before C.Abdul
Ghani, Esq., B.A., B.L., District Judge, Mysore, in the
presence of Mr.T.V.Narasimhachar, pleader for the plaintiff
and of Mr.K.Ramaswamy, Advocate for the defendant, it is
ordered and decreed that the plaintiffs suit be and the same
is hereby dismissed with costs.

And it is further ordered and decreed that the plain-
tiff do pay to the defendant the sum of rupees 107-1-0
(Rupees one hundred and seven and anna one) being the amount
of costs incurred in this suit, as by memorandum annexed
with interest thereon at 6/- (Six) per cent per annum from
this date unto the date of realization.

Given under my hand and the seal of the Court, this
28th day of June 1935.

Sd / C.Abdul Ghani
District Judge.

Memorandum of Costs incurred in this Appeal

	By the Plaintiff	By the Defendant
Court fee on plaint	162 8 0	-
"Power of attorney	0 8 0	0 8 0
"Applications	1 8 0	0 12 0
"Exhibits	-	-
Service of Processes	10 0 0	14 11 0
Subsistence for witnesses	40 6 0	34 2 0
Commissioner's fee	-	-
Costs of adjournment	-	-
Fees for copying, translation etc.,	-	-
Pleader's fee	57 0 0	57 0 0

 Total Rs.271-14- 0

 107- 1-0

Id/ C.A.G.

District Judge.

.....

" C o p y "

For General Secretary to Government.

JSD

79
GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 27th August 1935.

No. P 1685/Law 71-30-16

Endr

From

The ~~Chief Secretary to the Government~~ of His Highness the Maharaja of Mysore.
General Department.

To The Revenue Commissioner
in Mysore, Bangalore.

Sir, O.S.8/30-31 on the file of the District Judge, Mysore.
(M.Krishmachar Vs.Chief Secretary).

I am direct to forward herewith a copy of the Judgment and decree in the above case and to request that necessary further action to recover the costs due to Government under the decree may kindly be taken in consultation with the Public Prosecutor, Mysore, early.

I have the honour to be,

Sir,

Your most obedient servant,

me

For General Secretary to Government.

TSD

82

Appendix F G—1]

SUBJECT

Diary No. of letter replied to

General and Revenue Secretariat

()
the 1938 .

Date of issue 29.8.1938

Signed by M. V. S. S. S.

Copied by

Examined by

Section Law

File No. 11-20

Serial No. 16

No. 11465

To Smt 2

The RC

OS. 8/30-31 on the file of

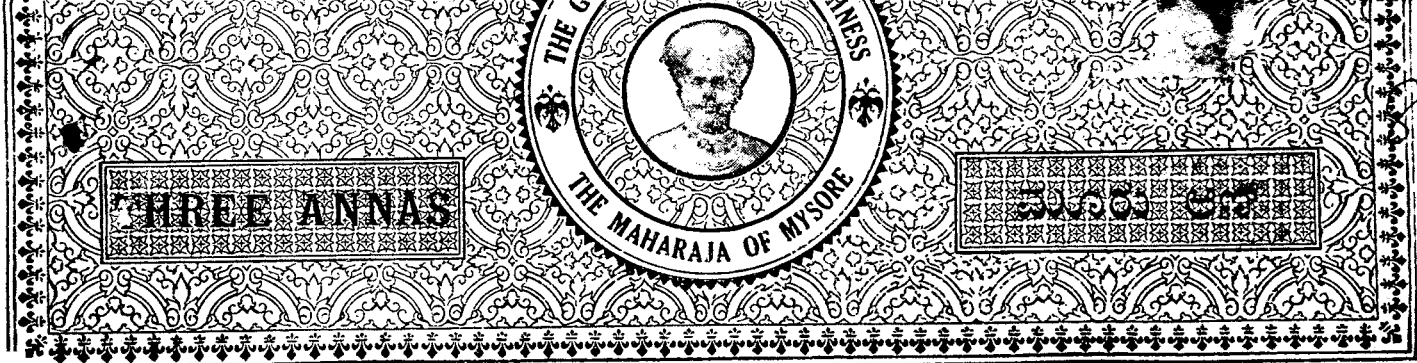
the Dist. Judge. Mys.

(M. Krishna Rao vs Ch. sec?)

Sir,

I am directed to forward herewith a copy of the Judge's order and decree in the above case and to request the necessary further action to receive the costs due to him under the decree may kindly be taken in consultation with the Dist. Judge, Mys.

I have etc
6
In forward
20/8/38 B.S.
20/8



IN THE COURT OF THE SESSIONS JUDGE, MYSORE DIVISION.

Mysore, Dated :- 12th December 1933.

Present :- C. Narayanaswamy Naidu, Esquire., BA., PL.,

Sessions Judge.

Mysore Criminal Appeal Nos. 23 and 29 of 1933-34.

P.N. Venkata Raghava Iyengar-- 1st accused .. appellant
in Mysore Crl. Appeal No. 23/33-34.

Honniah..... 2nd accused. Appellant in
Mysore Criminal Appeal No. 29/33-34.

Appeals against the conviction and sentence by
the City Magistrate, Mysore under section 477 (A) under
three counts in Criminal Case No. 539 of 1926-27.

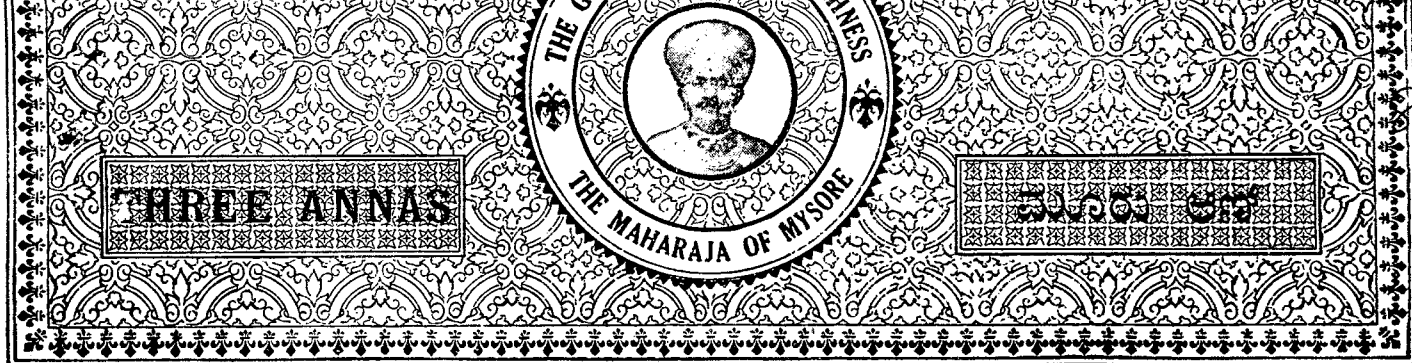
J U D G M E N T.

1. The appellants have been convicted by the City
Magistrate, Mysore for offences under section 477(A)
of the Indian Penal code, under three counts and sentenced
to undergo rigorous imprisonment for one year under each
count, the sentences being directed to run consecutively.

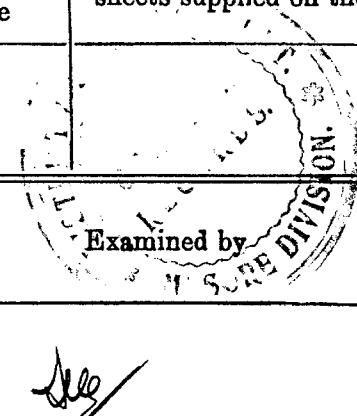
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			See	

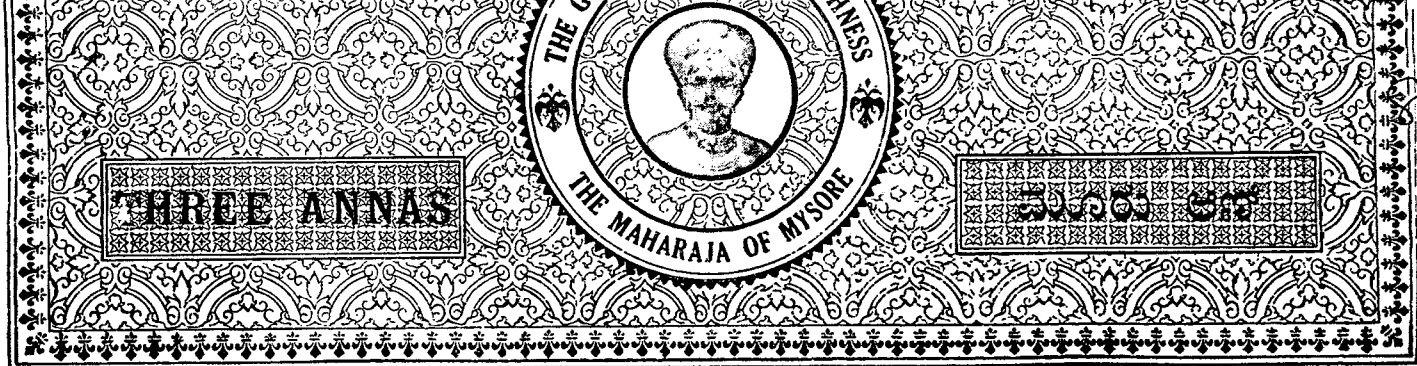
4386

R. K. R.
E. 49
Re 48211



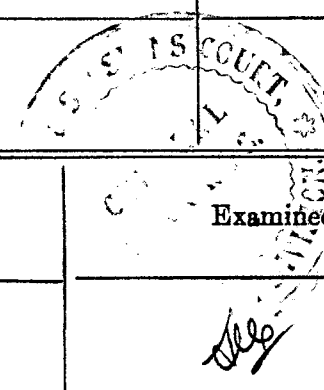
2. The facts of the case for thē prosecution are briefly these :- The first accused was the sheristedar of the Taluq Treasury at Mysore:, from May 1922 to 5th March 1927. The second accused was a shoroff in the Treasury from the year 1919, till the end of March 1927. The first accused was transferred as Taluq sheristedar Mandya and directed to hand over charge in the evening of 3rd March 1927. He failed to hand over charge on that date. On the 4th he sent a remittance of Rs. 62500/- to the District Treasury and handed over charge to the Head Gumastha Sreekantayya on 5-3-1927. His successor Rangaswami Iyengar took charge from the Head Gumastha on the 7th. He checked the cash and the currency notes in the Treasury on the 9th and found them agree with the book balances. On that date, the second accused kept in the Double lock box in the Treasury a curry bag con-

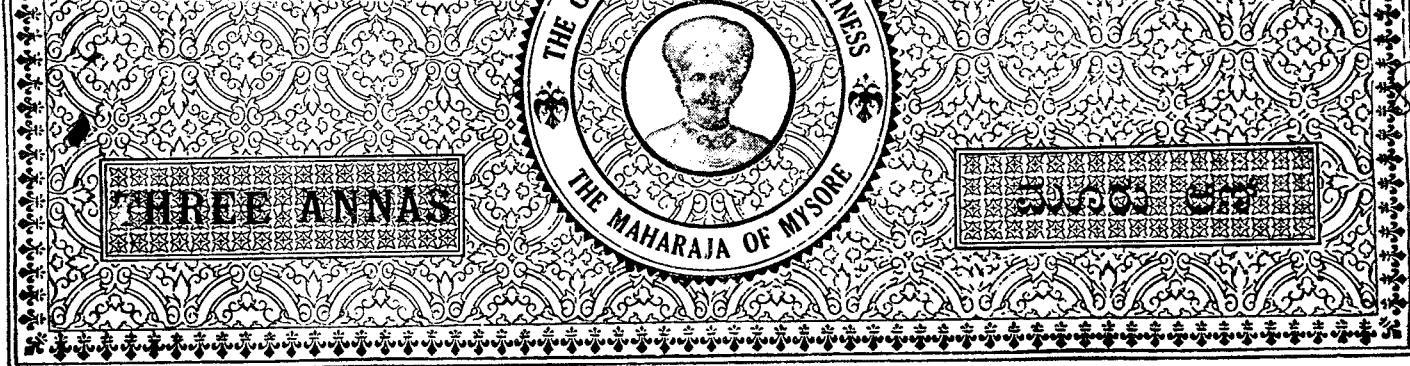
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



3

a gunny bag containing currency notes of the value of Rs. 13000/- i.e. Rs. 8000/- in ~~ten~~ rupee notes and Rs. 5000/- in five rupee notes. This was done at the instance of Rangaswami Iyengar. One set of keys was with the new sheristedar and the other with the second accused as the sh~~er~~roff. The new sheristedar left the office at 4 P.M. on the 11th. The 12th and the 13th were holidays. He returned from Gundlepet at 3 P.M. on the 14th and then went with a sheikdar to Kalaswadi., to attend to a revenue sale and returned at 6 P.M. Head Gumastha - Sreekantayya was in charge of the Treasury during his absence . Rangaswami Iyengar was in charge of the Treasury from the 15th to the 21st and from the 23rd to the 29th. But he did not examine the contents of the double lock box till the 29th. On the 28th a telephone message was received from the District Treasury directing the remittance

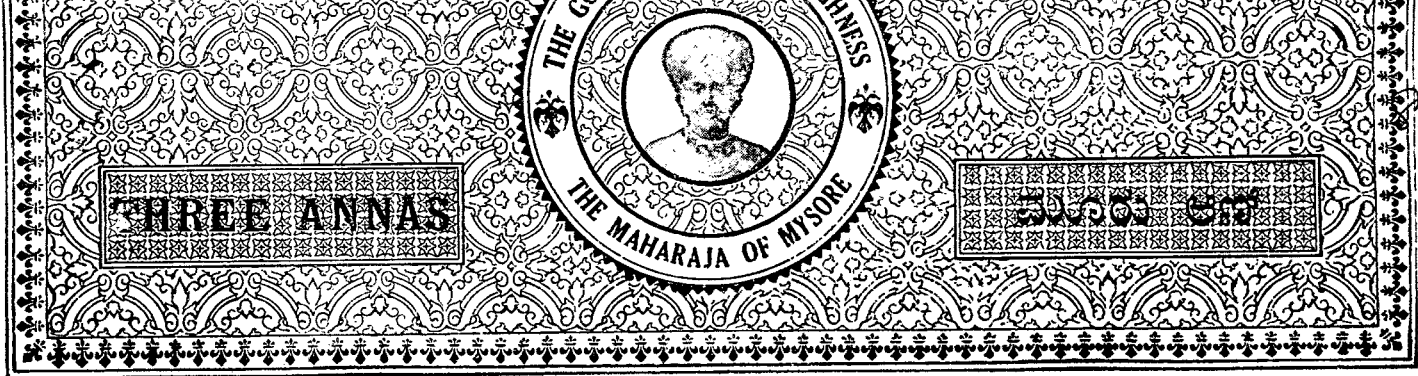
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



4

remittance of surplus cash and notes. As the second -
accused happend to be on leave on that day, Rangaswami-
Iyengar replied that he would send the remittance after
the second returned from leave. But the District Treasury
sent a reply in the evening that the amount should be
positively sent the next day. So, Rangaswami Iyengar
submitted a memo to the Amildar and obtained his permi-
ssion to remit a sum of Rs. 30,000/- Out of Rs. 34,520/-
which was the closing balance in the Treasury on that
date. On tne 29th Rangaswami Iyengar went to the Treasury
at 10.30 AM. and got the double lock box opened by Gollar
Hanumantha Rao, as the second accused had not returned
from leave. He found the bundles of the notes of the
value of Rs. 13000/- which had been kept in the gunny
bag on the 9th missing. ne got the strong room of the
treasury locked at once and awaited the arrival of -

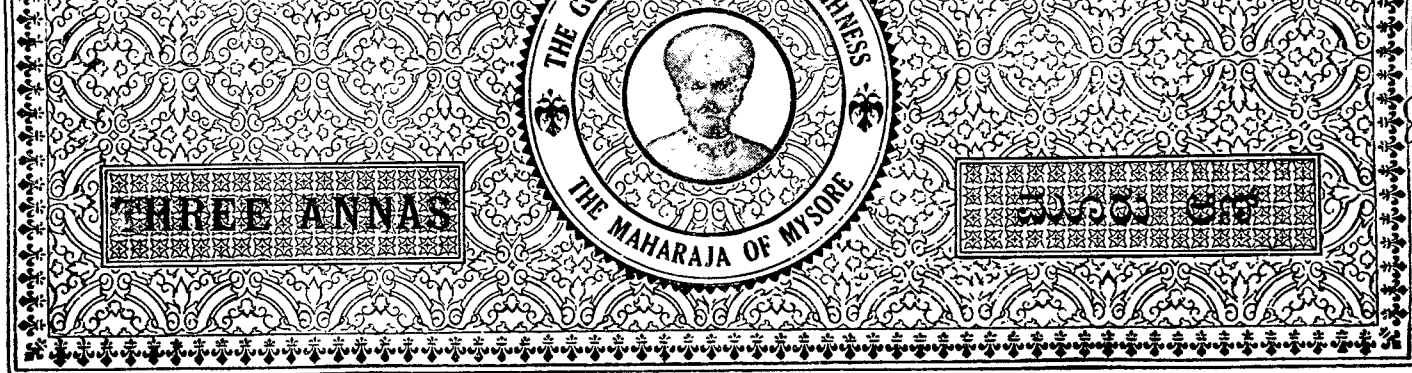
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			See	



5

of the second accused. The latter arrived at 1 P.M. and ~~was~~
when questioned about the notes he did not give any -
satisfactory reply. So Rangaswami Iyengar brought it
to the notice of the Higher authorities who reported
the matter to the police. The case was investigated by
Mr. H. Sheshasairi Rao of the C.I.D. After taking consi-
derable trouble in minutely going through the accounts
of the treasury the intilligent officer found out that
the accused had systematically embezzled various sums
of money from time to time from 15th January 25 to 4th
March 1927 and to make up for the deficiency in the amount
of Rs.625000/- alleged to have been sent in the remittance
box to the District Treasury on the 4th March 1927,
the bundles of notes found missing from the Taluq- -
Treasury on the 29th were, stealthily removed on the 14th
and surreptitiouly introduced into the box in which the

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			See	



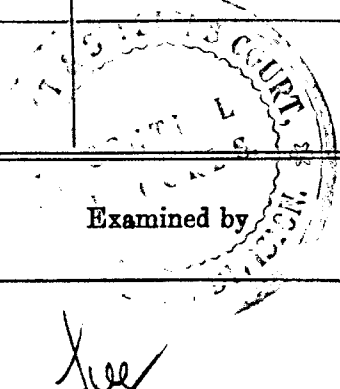
6

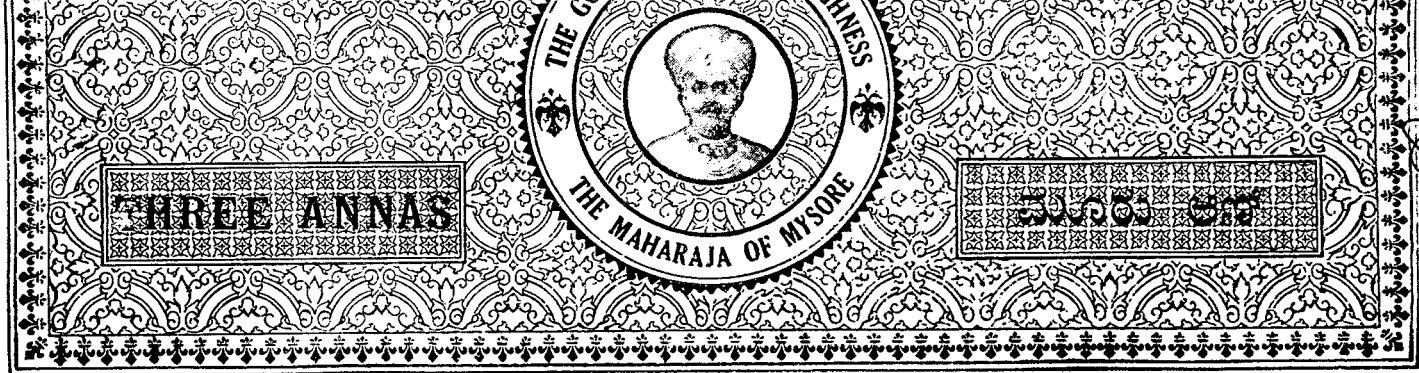
which the remittance had been sent before the contents were checked in the District Treasury on the 14th.

3. The charge sheet was placed on 25-5-1927 but the proceedings did not commence as the result of other cases launched against the accused in connection with the embezzlement under section 409 I.P.C. Those cases ended in conviction in this court but the convictions were quashed in appeal by the High Court on 4-6-1929. Then the present case was pressed and was proceeded with.

4. In Sessions Case No. 10 of 1927-28 the accused were charged with having embezzled a sum of Rs. 800/- on 6-4-1926. In Sessions Case No. 17 of 1927-28 the 2nd accused and Head Gumastha Sreekantayya were charged for having misappropriated a sum of Rs. 500/- on 13-12-1925.

5. The present case relates to the falsification of accounts on three dates : on 31-8-1925, 28-9-1925 and 28-12-25.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				

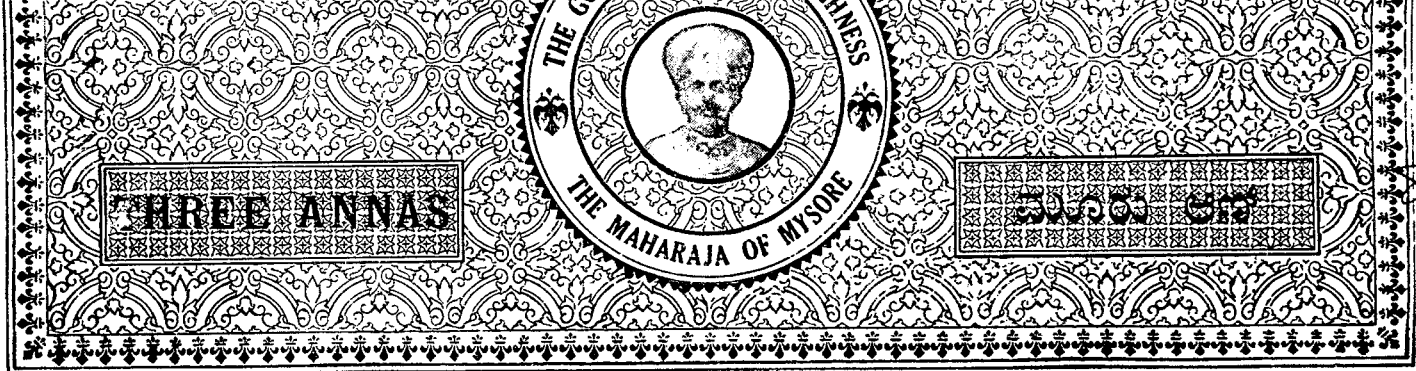


7

6. For the understanding ~~the~~ of the ~~case~~ reference must be made to the procedure adopted in the case of remittances from the Taluq Treasury to the District Treasury.

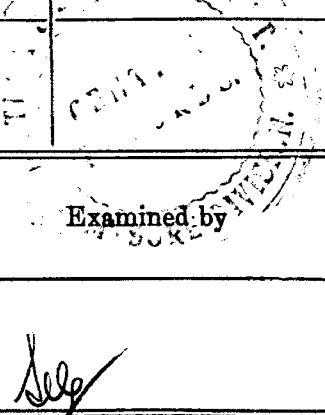
7. The amounts not required for use in the Taluq-treasury were being sent to the District Treasury before the dates of inspection of the Taluq treasury by the Amildar and higher officers. For this purpose, the amount in coins and notes was being taken out of the double-lock box in the Taluq treasury and kept in the remittance box, after making entries of the contents taken out in the doublelock Register. At that time invoices of the - contents of the remittance box were being prepared in triplicate and two of them sent with the remittance box. The District Treasury would retain one and send a voucher for the receipt of the box said to contain the amount mentioned in the invoice. Its contents used to be -

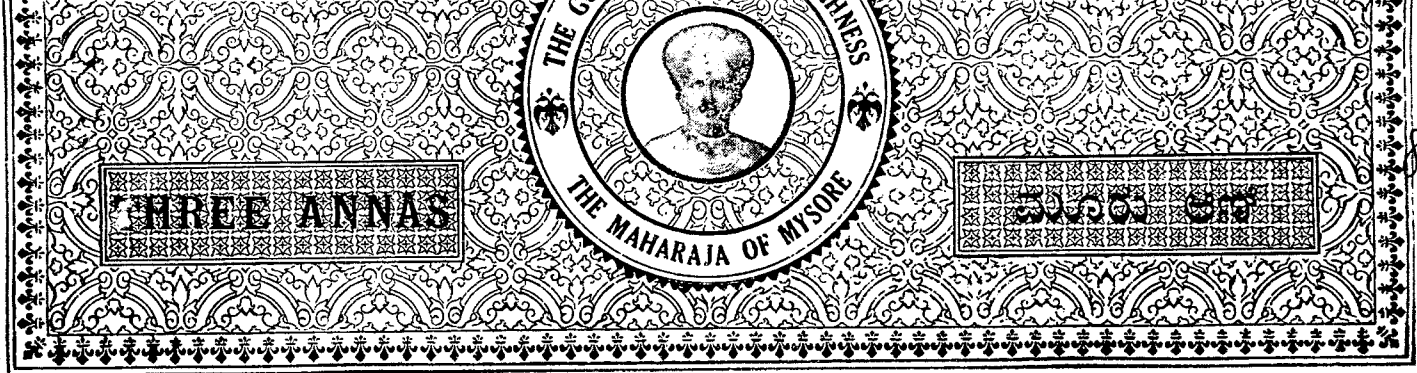
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Key	



8

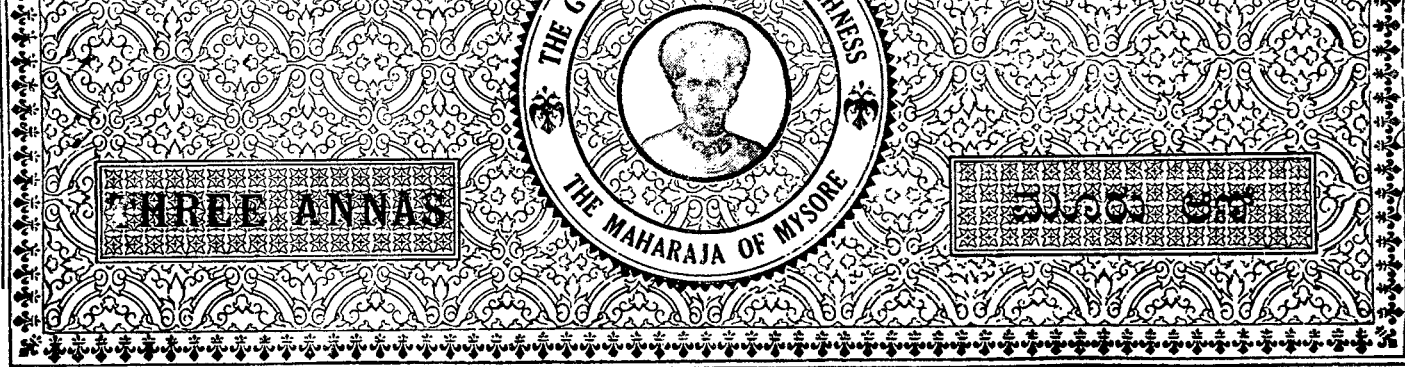
be checked later on ~~the~~ in the presence of an official of the Taluq treasury and then the receipt of the actual amount would be acknowledged. The case for the prosecution is that the ~~first~~ accused embezzled amounts from ~~the~~ ^{the} time to ~~the~~ time from the Taluq Treasury, that in order to escape detection they used to send the remittance box- to the District Treasury, before the dates of inspection of the Taluq treasury so that the Inspecting officer - might find the actual balance tally with the book balances, keeping in the remittance box. Only the amount mentioned in the invoice minus the actual shortage due to the - embezzlements and that on the dates of inspection of the contents of the Remittance box in the District Treasury, they used to introduce into it, the amount of the shortage making good the amount from out of the collections in the Taluq

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



Taluq treasury between the dates of remittance and the dates of testing. To explain this, the concrete instance which led to the detection may be taken. The first accused did not hand over charge on 3-3-1927 as the actual - balance in the treasury was short by about 13,000/- rupees. On 4-3-1927 he sent the remittance box to the District Treasury alleged to contain Rs. 62500/- but actually containing less by about Rs. 13,000/- So he was able to avoid detection while handing over charge. But the shortage had to be made good before the contents of the remittance box were tested in the District Treasury. On 14-3-1925, the new sheristedar was absent from the treasury. So according to the prosecution the second - accused in collusion with the head gumstha, Sreekantappa who was in charge of duties of the sheristedar, removed the currency notes of the value of Rs. 13,000/- from the

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			See	



the ~~Rixt BxLxBox~~ double lock box and introduced into the remittance box the currency notes required to make up the deficiency and then got the contents tested in the District Treasury. This prosecution asserts that the accused were resorting to such tricks from 15-6-1925.

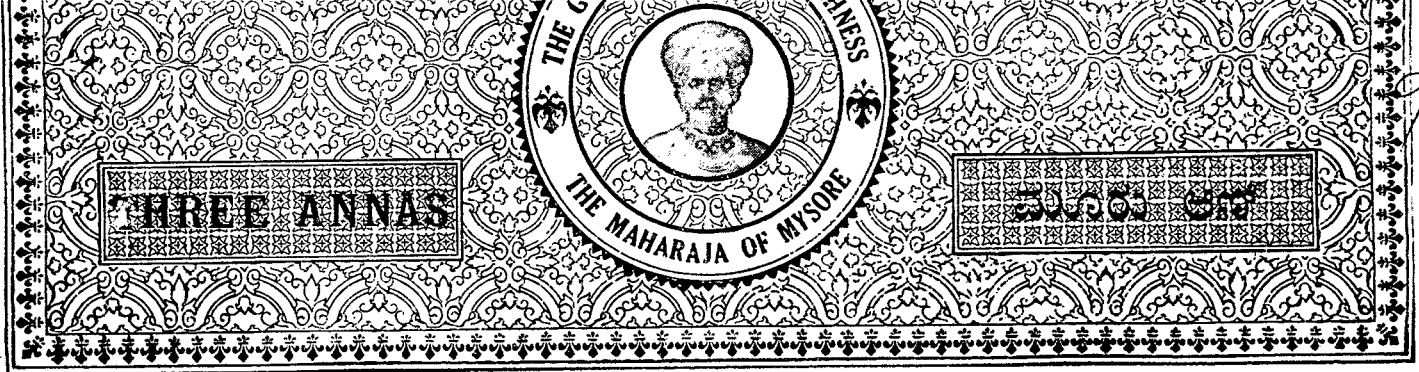
8. The present charges relate to the means adopted for and the consequences resulting from resorting to such methods and the charges ~~xxx~~ may ^{now} ~~not~~ be explained.

9. The first two charges relate to the falsification of entries in the Double lock registers, Exhibit P59 and the invoices prepared with reference to the currency notes taken out from the Double lock box and kept in the remittance box on 31-8-1925 and 28-9-1925. The following differences are found :-

Entries in the double
lock Register, Exhibit P59.

Entries in the invoices
showing the currency notes

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	



11

P.59 showing the C.notes alleged to have been taken out of the double lock room.

alleged to have been taken out of the double lock and kept in the remittance box.

I Charge. Ext. 825 x 1 R. notes
P.10.
31-8-1925. Ext. 535 x 5 do
in P.59

325 x 1 as per
Ext. P11
635 x 5 and P11(a)

II Charge, Ext. 900 x 1
P.15.
Ext. 450 x 5.
P59.

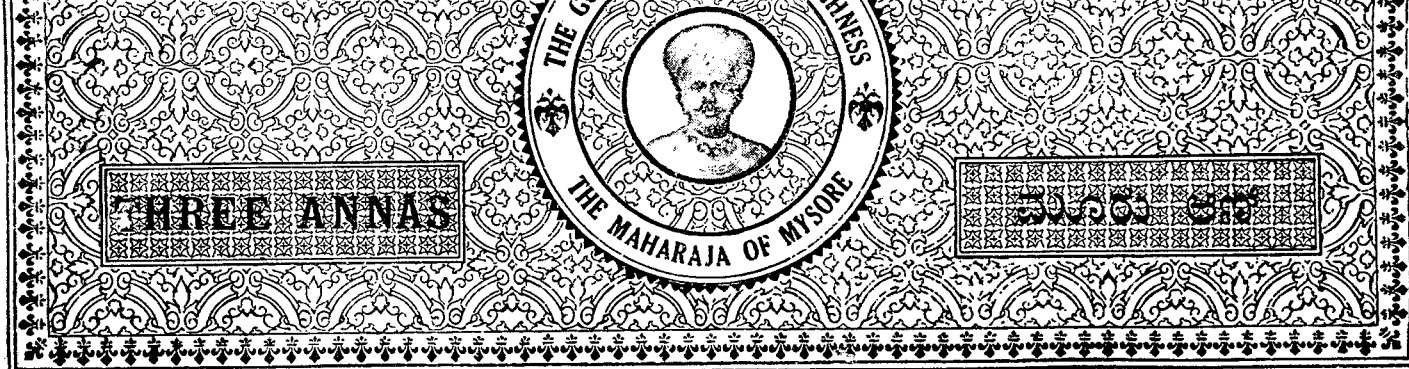
400 x 1 Ext. P14
550 x 5. do P14 a.

The totals agree. In each case the difference is Rs. 500/- one rupee notes is made up by the increase in one hundred ~~and~~ five hundred notes.

See
10. The case for the prosecution is that on

31-8-1925, only - 325/- one rupee notes and 535 ~~only~~ ~~535~~ five
~~one~~ rupee notes ~~and~~ were sent in the remittance box and
that on 28-9-1925 only 400 one rupee notes and 450 five
rupee notes were sent, sufficient number of one rupee

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			<i>See</i>	



12

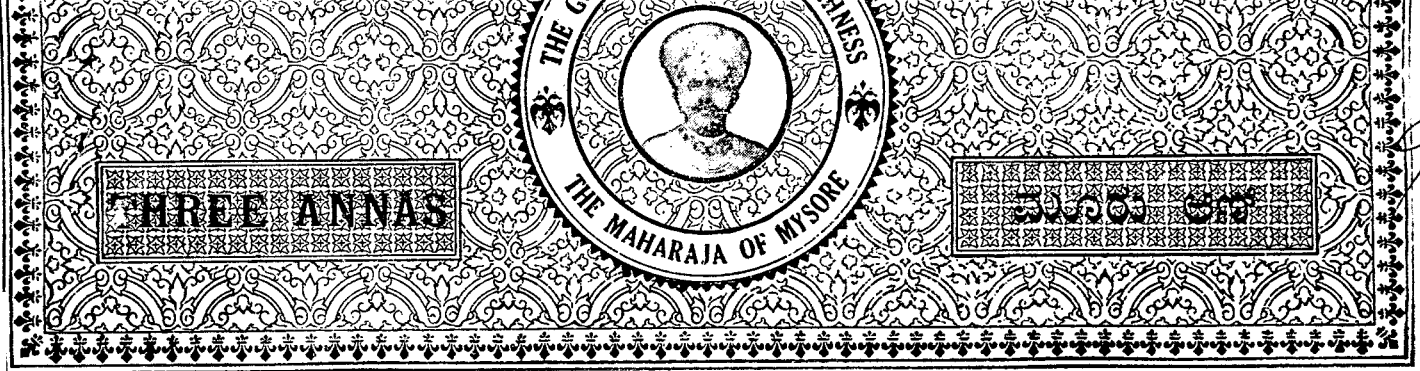
one rupee notes not being available actually on account of embezzlements and that on ~~xxx~~ the dates of inspection the District Treasury viz. 8/11-9-1925 and 12/13-10-1925 respectively one hundred five rupee notes were introduced into the Remittance ~~xxxx~~ box.

11. The third charge relates to the showing a sum of Rs. 8605/- as being in the Taluq Treasury in currency notes while not more than Rs. 4105- really existed in currency notes on 28-12-1925.

12. The first question to be decided is whether the sum of Rs. 13,000/- was found missing from the Taluq treasury on 29-3-1927 and if so whether it was removed on 14-3-1927 by the second accused as a result of ~~xxxxxx~~-instigation by the first accused.

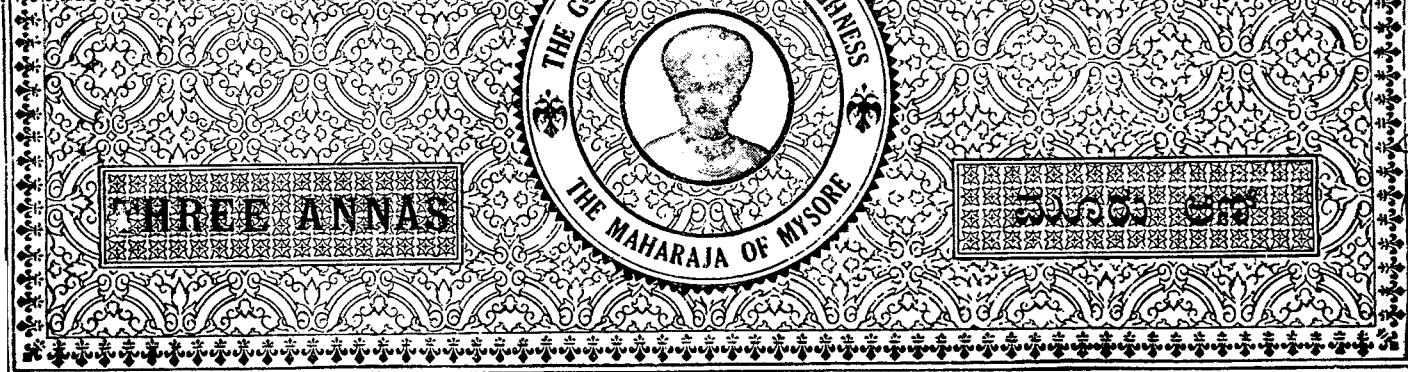
persons
13. The ~~xxxxxx~~ that were in charge of the money

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			See	



the money were the sheristedar and the shoroff. They were each in possession of a key of a separate lock of the double lock ~~xxxx~~ box. The sh~~ro~~ff was in charge of the single lock box. It is proved by the evidence of PW.4 Rangaswami Iyengar that 8 packets of ten rupee notes and five packets of five rupee notes were put in the Double lock box on 9-3-1927. They were found missing on 29-3-1925 by Rangaswamy Iyengar when he opened the treasury. It is suggested that he himself might have committed theft of them. This is unlikely for ~~xxxx~~ on the previous day he had obtained the permission of the Amildar to remit a sum of Rs. 30,000/- out of Rs. 34000/- available as per book balance to the District Treasury After obtaining the permission of the amildar to send this amount he could not have stolen Rs.,. 13000/- out of it. If he had stolen it previously he could not have taken

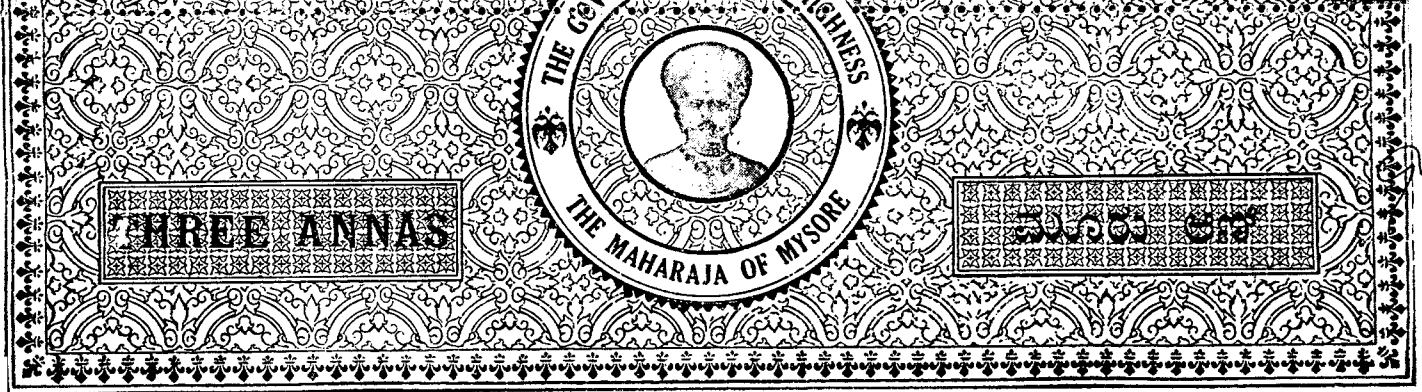
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



14

taken the permission of the amildar to remit Rs. 30000/-
he could have taken his permission to send the amount
that was actually in the treasury. Then if he wanted
to steal the amount and ~~throw~~ throw the responsibility
on his predecessor he would not have waited till the
29th from the 7th. His conduct ~~in~~ in bringing
the matter to the notice of the amildar soon after the
shortage was discovered and after giving an opportunity
of explanation to the second accused is in his favour.
It is contended by the accused that he could have sent
the remittance on the 28th itself without waiting for
the return of the second accused as soon as the re-
quis/ition was received from the District Treasury, if
he had been unaware of the shortage and that his taking
the written permission of the amildar to send the remittance
which was an unusual procedure ~~shows~~ shows that he

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			[Signature]	



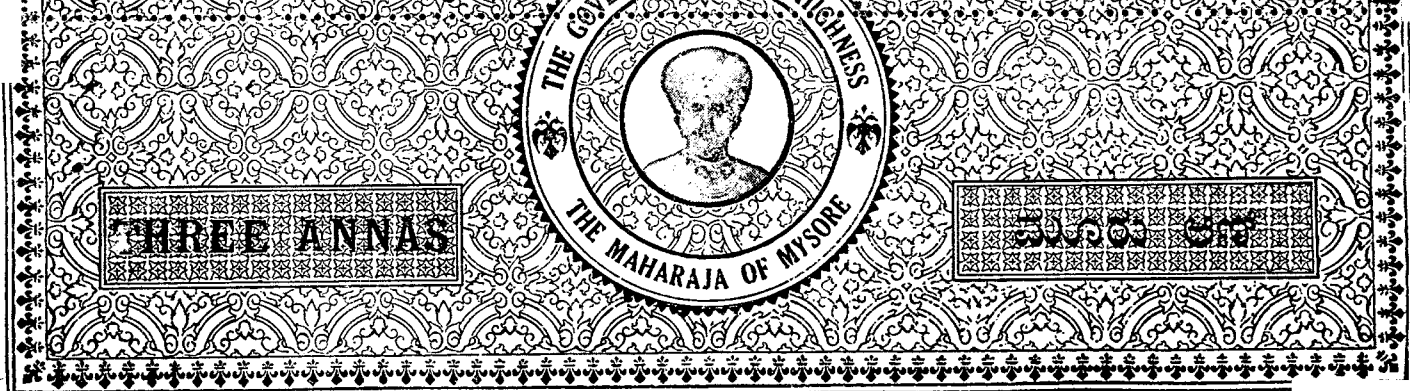
15

that he attempted to create defence in his favour. But he must have found it safer and more convenient to send the remittance in the presence of the permanent shroff. As the District Treasury insisted on his sending the remittance positively on the 29th he obtained the written permission of the Amildar to send Ra. 30000/-

14. On the otherhand, the accused sent the - remittance box alleged to contain Ra. 62500/- to the District Treasury on 4-3-1927 before the first accused handed over the charge. The contents of it had to be tested in the District Treasury subsequently, The full amount had to be made good before the testing. An opportunity of availed itself/to remove the amount on 14-3-1927. The new sheristedar PW.9. left the Treasury at 4 P.M. on 11-3-1927 Head gumastha Sreekantayya closed the treasury on that date.

The 12th and the 13th were holidays. PW.9 returned to

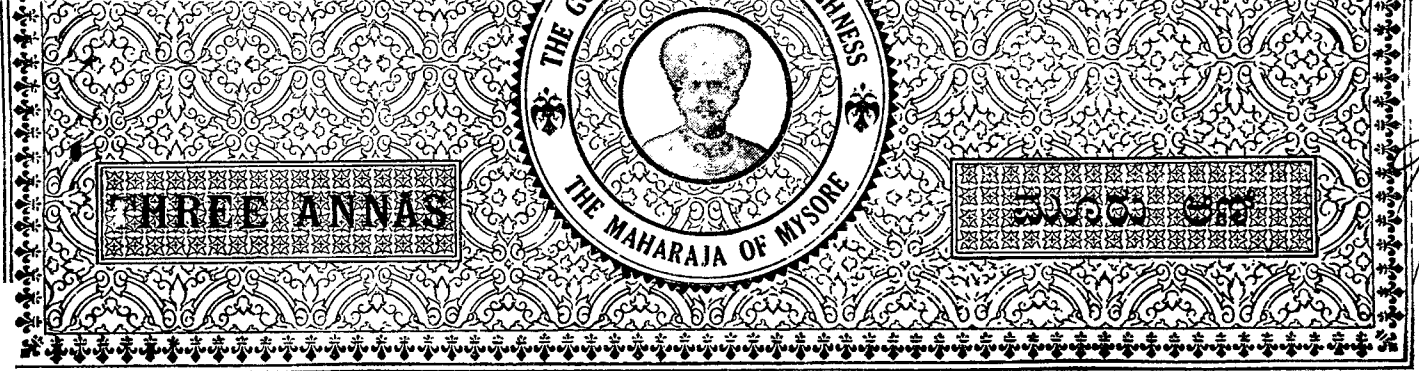
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			by	



16

to Mysore from Gundlepet on 14-3-1926 at 3 P.M. Then after writing two chellans, he went to Kalaswadi at 4 P.M. for conducting a sale. The head gumastha, Sreekantayya was in charge of the treasury on the date and wrote the entries in the ~~Riskrixt~~ double lock register. The second accused was the shoroff on that day. It is not unlikely that the second accused in collusion with Sreekantayya removed the currency notes for being inserted into the remittance box which was tested on that date. No doubt there is no direct evidence to prove the actual theft or the actual insertion of the notes into the remittance box, but the probabilities are in favour of safely presuming it. PW.11 Krishnachar who was the Head shoroff in the District Treasury, no doubt has deposed that it was not possible for the second accused to insert currency notes into the remittance box in the District Treasury.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Ly	

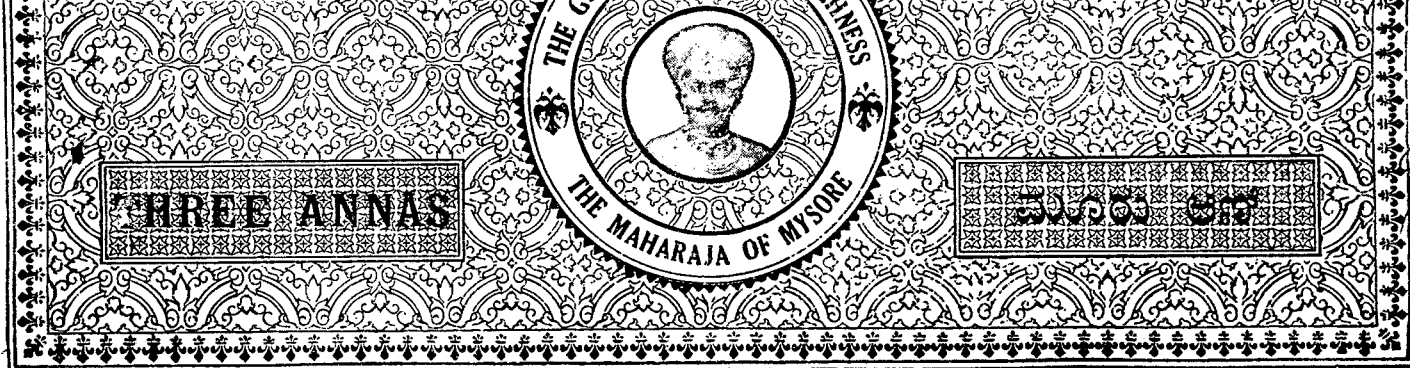


17

But he has a grievance against the Government as a sum of Rs. 1300/- was recovered from him in connection with the defaulcation. Till the contents of the remittance box were checked, it was ^{the second accused that was} practically in charge of the box from the time it was taken out of the double lock chamber of the District Treasury and he used to take out notes from the box and place them before the Head Shoraff before they were checked. He had thus sufficient - opportunity of inserting notes.

15. Now as already pointed out the new sheristedar could not have stolen the notes. The only other persons who could have stolen them from the Double lock box are the second accused and the Head gumatha Sreekantayya. The second accused had the necessity to remove them in order to make good the shortage in the remittance box for the contents of which both himself and the first accused

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Jey	



18

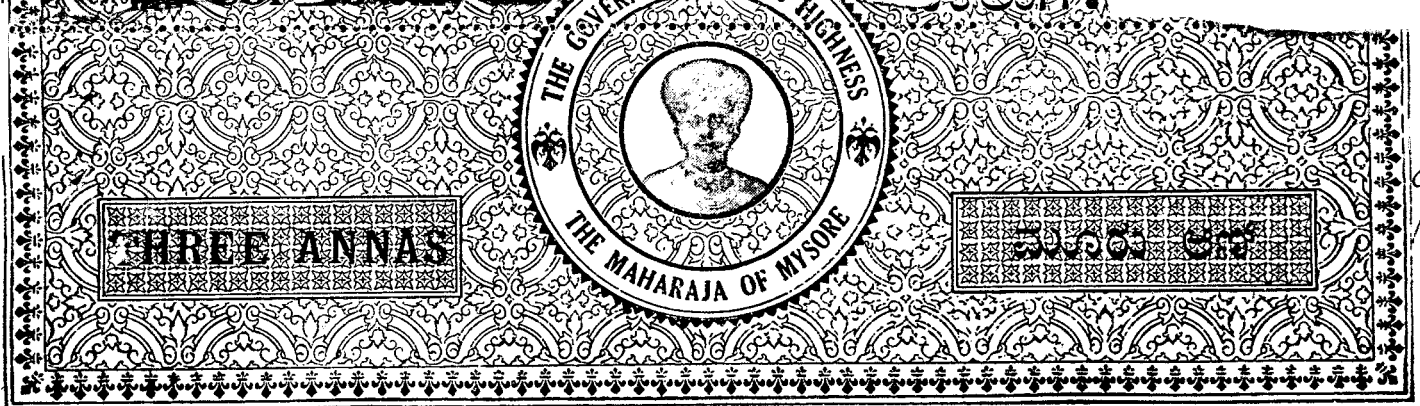
first accused were responsible. Therefore he must have removed the notes in collusion with Sreekantayya.

16. I shall first deal with the third charge as the evidence regarding it also shows that there was actually shortage in the cash in the Taluq Treasury.

17. PW.7 Shellam Iyengar purchased a house in a revenue sale for Rs. 6310/- and deposited the amount in the Taluq treasury. The Deputy Commissioner cancelled the sale and therefore wrote the latter Exhibit P8 dated 23-12-1925 to the amildar asking him to refund the amount to PW.7 the very day. The witness has deposed as follows:-

On 23-12-25 I handed over Exhibit P8 to the first accused. He told me that he would pay the money in whole rupees and coins. I asked him to pay it in currency notes. He said he had no currency notes in the treasury and that he would pay the money in currency notes after 2 days.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
				COPIES RECORDS.
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Sey	



He So I went to the ¹⁹De. Treasury after 2 days. Even on that day the ^{1st} accd told me he had no currency notes I had again gone on 28-12-1925. The same reply was given *He*

on that day also. The first accused further told me that he had strict instructions from the Deputy Commissioner to pay my amount and asked me to write Exhibit P9(A) which I did to his dictation. He told me that he would positively pay the money in notes on 31-12-1925.....

I went again to the Treasury on 31-12-1925 at 12 Noon.

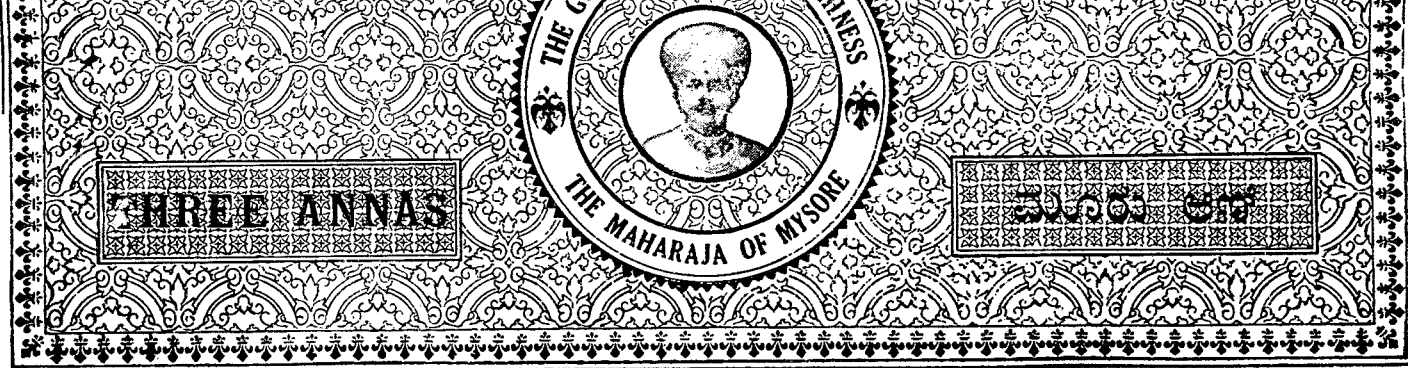
My money was paid in notes at 3 P.M. This was after the remittance was received from the District Treasury "...

18. On 31-12-1925 an urgent requisition was sent ~~to~~ to the District Treasury and a sum of Rs. 6000/- was brought by the first accused in currency notes i.e. Notes 20 x 100 rupees.

200 x 10 and 400 x 5. as ~~the~~ per the invoice Exhibit P76.

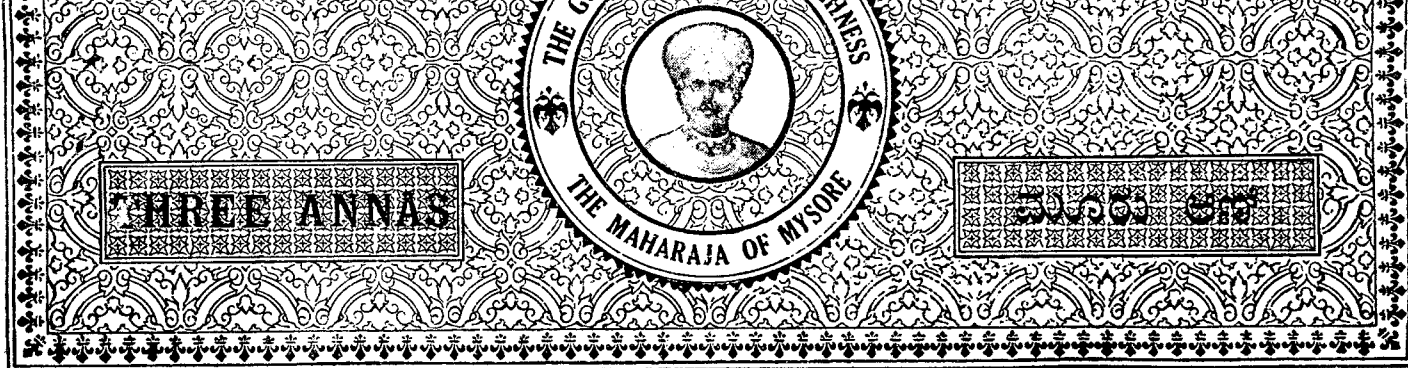
These notes and Rs. 310/- out of the Taluq treasury receipts were given to PW.7.(vide Exhibit P.110(a). On 28-12-1925

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
				5 12 1925
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			<i>He</i>	



On 28-12-1925 there was an opening balance of Rs. 7920- and a closing balance of Rs. 8605 in currency notes, in the Taluq treasury according to Exhibit P59. Therefore the statement in Exhibit P9(A) that no currency notes were available in the treasury for payment of Rs. 6310/- is not true. The version of the accused is that PW. 7 wanted to be paid in notes of higher denominations and that they were not available. This PW.7 denies and his version- must be true for ~~in~~ he was paid in ten rupee notes and five rupee notes, to the extent of Rs. 4000/- and odd. And Exhibit P9(a) which was written to the dictation of the first accused also states that there were no notes for Rs. 6310/- available in the treasury. If there had been currency notes - in the Taluq treasury payment could not have been delayed from 23-12-1925. till 30-12-1925 but the opening book balances in currency notes follows as per Exhibit P. 59.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Sug	



21

23-12-1925. 100 x 5 notes
 50 x 3
 10 x 327.
 5 x 655
 1 x 230.

28-12-1925. 100 x 8.
 50 x 4
 10 x 337
 5 x 664
 1 x 230

29-12-1925. 100 x 8
 50 x 4
 10 x 351
 5 x 764
 1 x 275

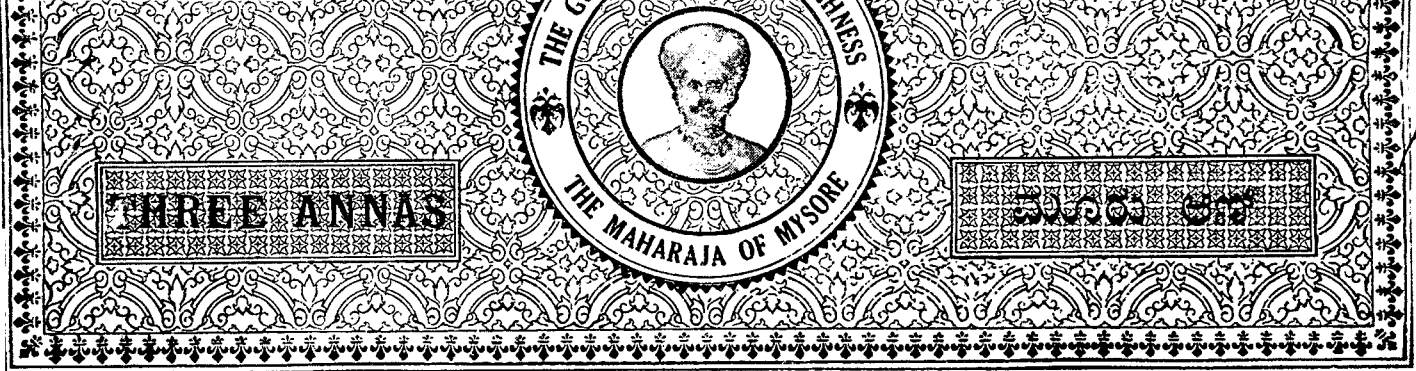
30-12-1925 and 31-12-25. do

These must all be false figures.

19. The letter Exhibit P8. is dated 23-12-1925.

It directs the payment of the amount before the evening
of that date. It was written by the Deputy Commissioner
to the amildar. The letter Exhibit P7 was written by -

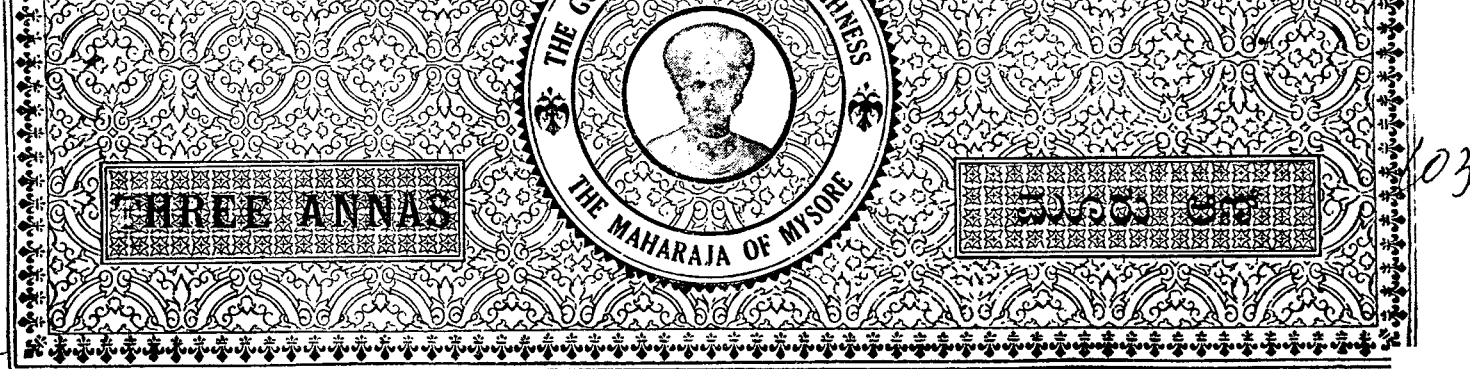
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	



22

by ~~the~~ Seetharamiengar, Revenue Head Munshi of the District Office—to the first accused on 28-12-1925, informing him that the Deputy Commissioner was particular about payment being made to Shellam Iyengar. Reference is made in it that the Deputy Commissioner's order for payment was sent with PW.7, on that date. It may be that Exhibit P8. though written on 23-12-1925, was actually sent on 28-12-1925 or it may be that Exhibit P 9 is only a reminder and that the reference in it to ~~the~~ the Exhibit P8 having been sent on 28-12-1925 is wrong. PW. 7 says that Exhibit P8 was given to him on 23-12-1925 and that he gave it to the first accused on that date. In any case the first accused had no justification to delay payment even from 28-12-1925 inspite of the peremptory order of the Deputy Commissioner and the letter Exhibit P9. The first accused managed to get Exhibit P9(a) written by PW. 7

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			<u>See</u>	

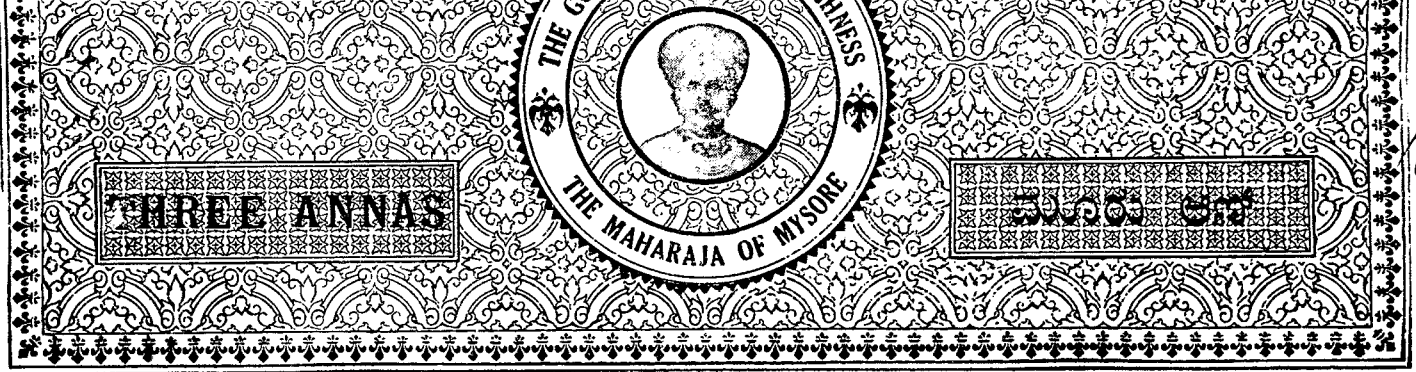


23

to delay payment evidently as no notes were available in the treasury. It was after getting Rs. 6000/- from the District Treasury on 31-12-1925 that he was able to - make payment to PW. 7. as is proved by the evidence of PW.7 and PW.10 Gollar Hanumantha Rao.

20. The indent for Rs. 6000/- is not traced. This ~~xxxxxx~~ Court wrote to the comptroller to send if it had been sent to his office. It was not found even in that office. But by the evidence of Pws. 7 and 10 and P.75 P76 it is proved that a sum of Rs. 6000/- was got from the District Treasury in currency notes before payment was made to PW.7. Exhibit P.75 is the entry in the Taluq treasury Despatch register under date 28-12-1925. stating that Rs. 6000/- was required for current transactions. Exhibit P,76 is the counterfoil of the invoice dated 31-12-1925 showing remittance of Rs. 6000/- (in 100 x 20 plus

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
				CONT'L RECORDS.
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			by	

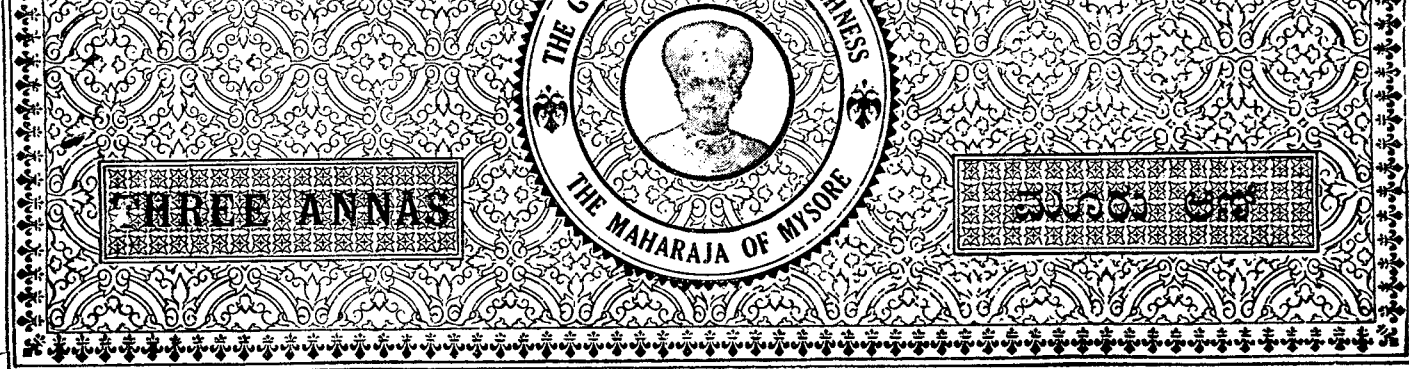


24

222x 10 x 200 plus 5 x 400) from the District Treasury
to the Taluq treasury. Exhibit P.63(a).

21. Now from Exhibit P59 it is seen that more
than Rs. 6310/- was available in currency notes not only
on 23-12-1925 but also from 23-12-1925 to 31-12-1925. If
these notes were actually available there would have been
no necessity for putting off payment to PW. 7 and to get Rs. 6000/-
in currency notes from the District Treasury on 31-12-1925 for
making payment to PW.7, The version of the accused that
he wanted to be paid only in notes of higher denominations
cannot be true since he was paid only in 5 and 10 rupee notes
to the extent of Rs. 4000/- and odd. The accused contended
that a requisition for notes of higher denomination was
sent to the District Treasury as PW.7 wanted to be paid in such
notes and that the prosecution suppressed the ~~indent~~ indent
as it would disprove the evidence of PW. 7, If indent

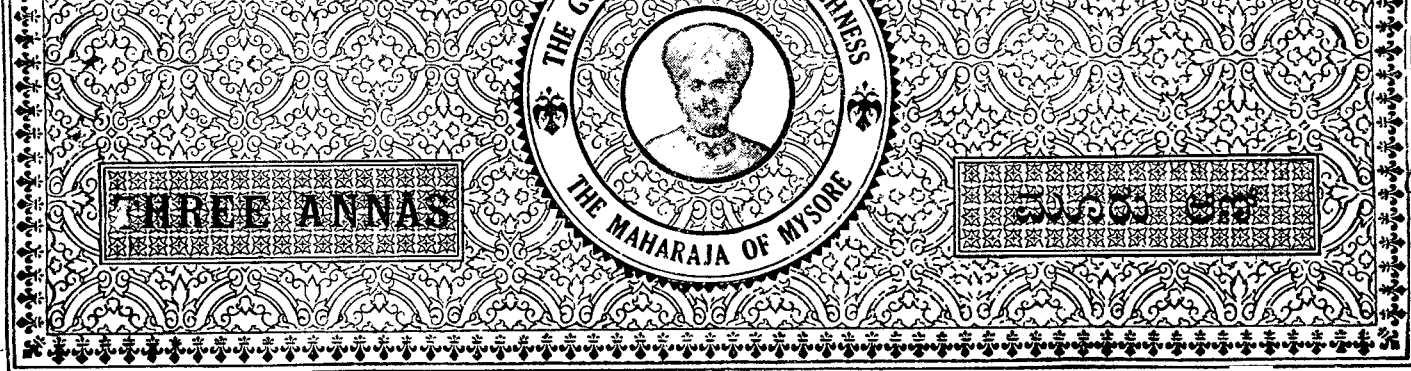
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
				CENTRAL RDS.
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Lup	



25

if indent had been made for such notes, the District Treasury would have sent such notes. There cannot be any truth in this version. Gollar Hanumantha Rao has also deposed that the first accused represented to PW.7 that currency notes were not available in the Taluq Treasury and that therefore payment was put off till Rs. 6000/- was got in currency notes from the District Treasury. The entries in Exhibit P.59 on 23-12-1925, 28-12-1925 and 31-12-1925 which are written by the second accused and initialled by the first accused must be false figures. The opening balance shown on 28-12-25 in currency notes is Rs. 7920/- and the closing balance is Rs. 8605/- There could not have been even Rs. 6310/- in currency notes. On that date for the reasons given above. The accused deliberately made the false entries to hide the embezzlements. The conviction under the third count is therefore correct.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
				CENT L
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Sd/-	

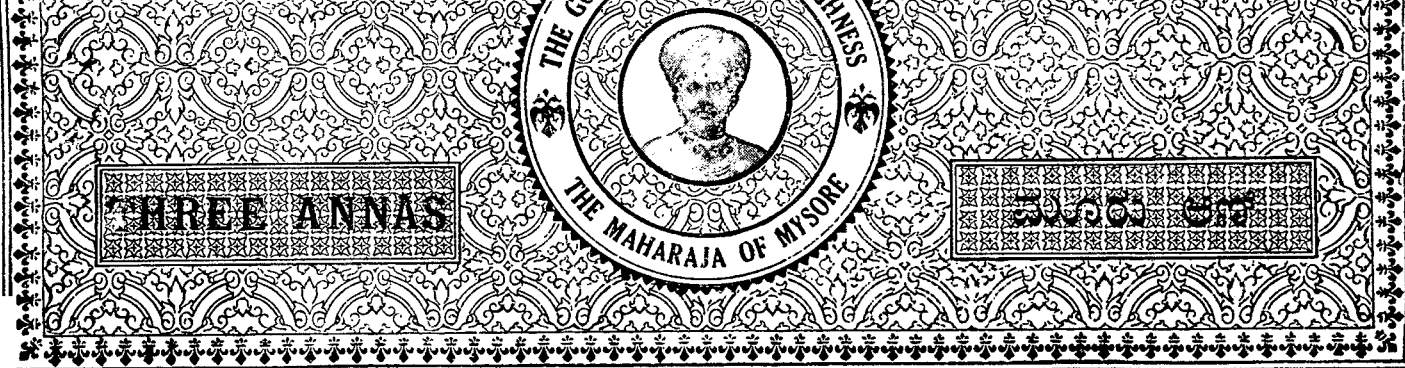


27

in the stock of soiled notes. This circular is dated 29-11-1924/1-12-1924. Therefore by September and October 1925 -the circulation of one rupee notes must have decreased as the Treasuries were not reissuing them and the Public who, must have come to know of their discontinuance might not have been receiving them as freely as before. Therefore the accused did not surely expect the receipt of as - many as 500 one rupee notes within the few days that would elapse between the dates of remittances and the dates of inspection. It is seen from the Double lock register that there were still 90 five rupee notes while there were no one rupee notes in the Treasury after remittance on 31-8-1925. (vide Exhibit P10). and there/ were 123 five rupee notes while there were 45 one rupee notes in the Treasury after remittance on 28-9-1925(vide Ext.P15)

Therefore there was certainty of introducing five rupee notes

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			See	



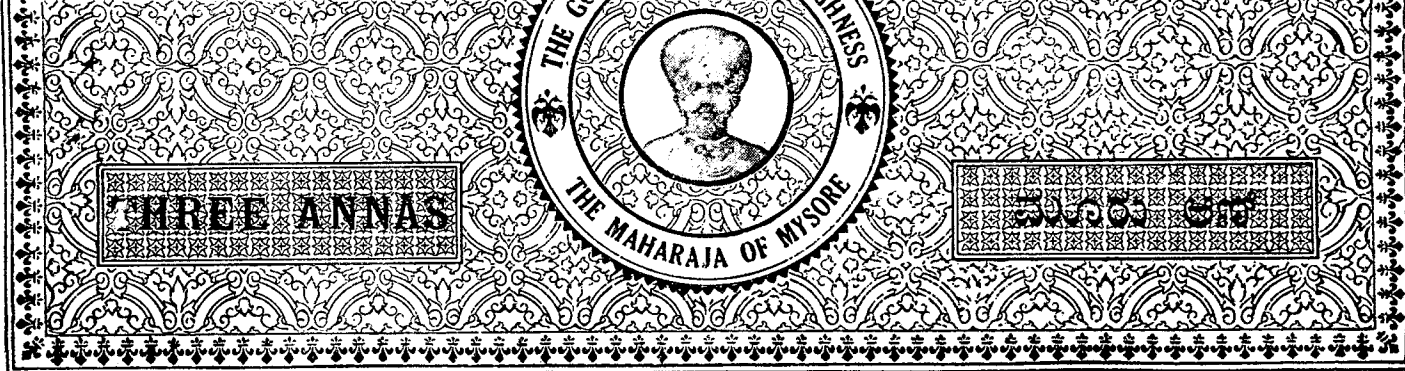
five rupee notes which were available while there was no certainty of getting the required number of one rupee notes. They had, however, to enter correct figures in the double lock register and therefore the variations arose inevitably.

25. It is seen that on three other dates when there were variations between the figures in the Double lock register and the invoices in the denominations of currency notes- viz- 30-8-1923, 27-9-1924 and 23-12-1924 increases are shown in the invoices Exhibit P.16, P17 and P20. in the denominations of notes that were actually available in the treasury at the time of remittances.

26. The accused ~~xxx~~ could not have ~~xxx~~ made these variations accidentally for in that case the totals could not have agreed.

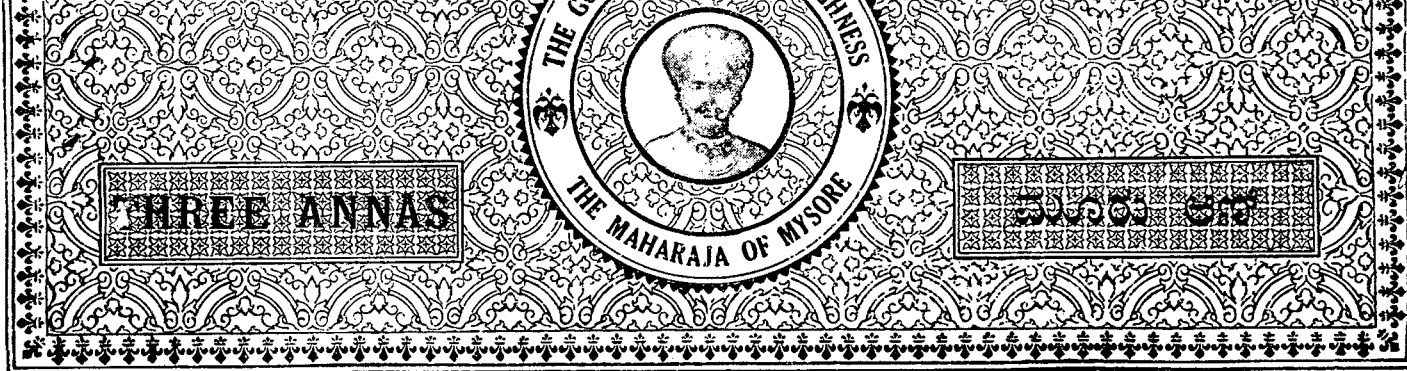
27. There are other circumstances also which show that the variations were not accidental but intentional.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examiners S. Examined by	
			S. S.	



28,. As already pointed out the reissue of one rupee used notes had been prohibited by the circular Exhibit P12. They could not therefore have been issued to the public freely. Therefore the version of the accused that the one rupee notes taken out of the Double lock box were given out to the public in exchange for five rupee notes before the invoices were prepared cannot be believed. The one rupee ^{notes} ~~notes~~ taken out from the Double lock box and entered in the D.L. box Register as having been remitted to the District Treasury could not and should not have been given in exchange for five rupee notes to the public in the face of the circular. No doubt as is deposed to by PW.11 the Head shoroff of the District Treasury, one rupee notes were now and then being issued to the public from the District Treasury. But they were notes taken from the single lock box of the District Treasury. The accused could not have

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Sep	

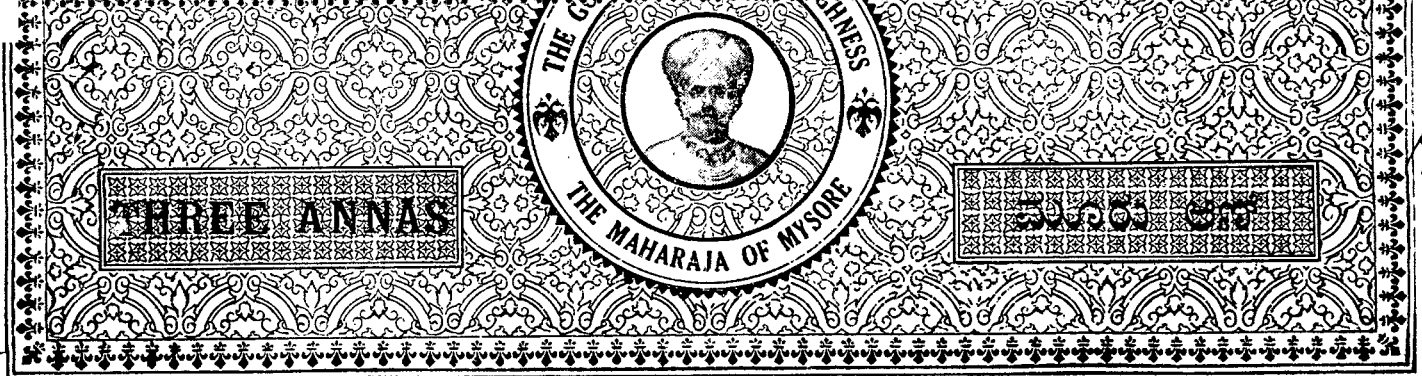


could not have issued out the one rupee notes taken out of the D.L. box for the purpose of remittance into the District Treasury to the public in exchange. They have not even made a note in the invoices or the D.L. register to show that the one rupee notes were given - in ~~xxx~~ exchange for five rupee notes. No doubt they could have easily done it but they ~~did~~ not evidently anticipate detection.

29. Then it is proved by the evidence of PWs. 3 and 10 that the ~~currency~~ notes taken out from the double lock box for remittance could not have been given to the public in exchange. PW.3 Mr. Vasudeva Rao who, as an Amildar ~~and~~ as a District ^{Treasurer} officer, had experience of treasury work, and who had inspected the Mysore Taluq- Treasury has - deposited as follows :-

" When the money or notes are taken out from the

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	

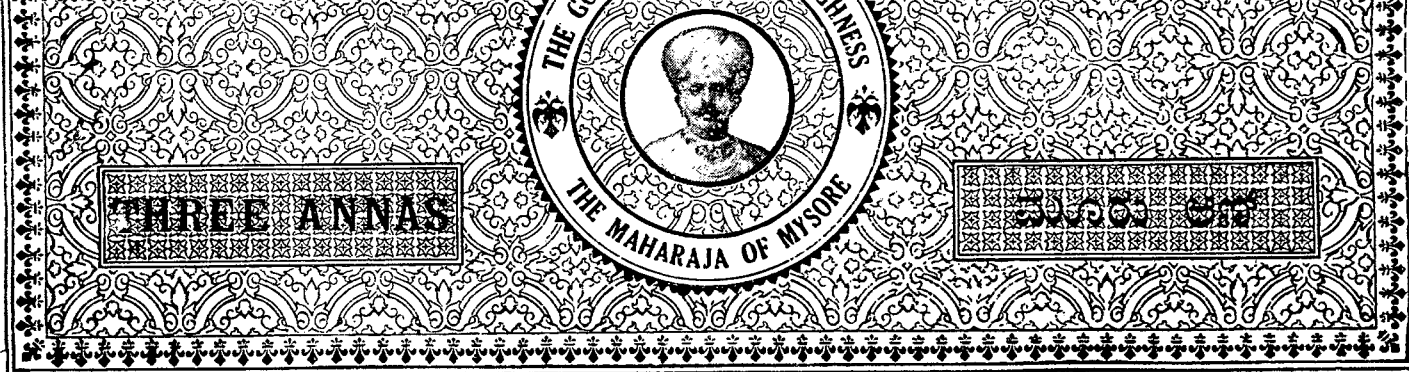


31

from the Double lock box they will be put into the remittance box and as soon as they ~~are~~ are put into the box, the invoice will be prepared. *See* When once the money is put into the box and the invoice is prepared, it is usual to make use of the money or notes ~~an~~ the remittance box for purpose of exchange to the public. Before the money or notes are put into the box they may be used for such ~~exh~~change but not afterwards. "

30. The evidence of PW10, Hanumantha Rao, a gollar in the Taluq Treasury who *is* actually attending to the work has made the matter clear. He has deposed as follows " - Javara used to keep the remittance boxes in the strong-room. The first and the second accused used to open the D.L. Box, hand over the bags containing either ^{rupees or coins} to me - *See* or Javara and one of us used to keep such bags in the remittance box. The ~~shoroff~~ (second accused) used to keep

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
				SESSIONS COURT CENTRAL RECORDS
Copy ready on the	Copy delivered on the	Copied by	Examined by	<i>See</i>

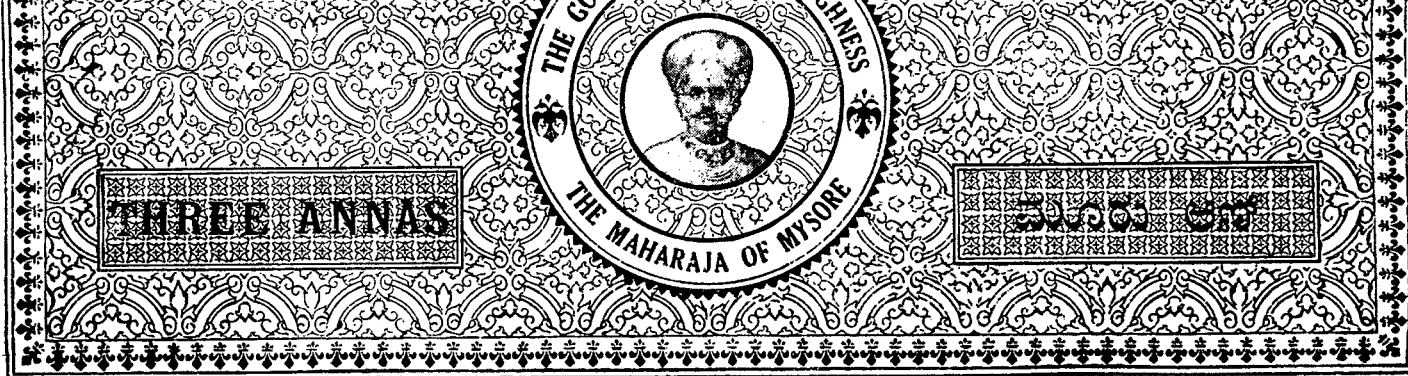


32

to keep ~~xxxxxx~~ the bundles of currency notes in the remittance box. After the money bags and currency notes bundles were kept in the remittance box- the second accused used to lock the latter. Javara used to seal the lock under the instructions of the second-accused. Then until the box was sent to the District-treasury the key used to be kept in the strong room. The Nagadi Gumastha (PW.5) was preparing the invoices on the information furnished by the second accused on a slips of paper.

31. During the course of the transfer of coins and notes from the double lock box to the Remittance box in the strong room there could not have been any opportunity for exchange. In case of exchange of currency notes before they were put into the remittance box, they should have been treated as notes taken out from D.L. box and necessary

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
				CENTRAL RECORDS. COURT.
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				See



33

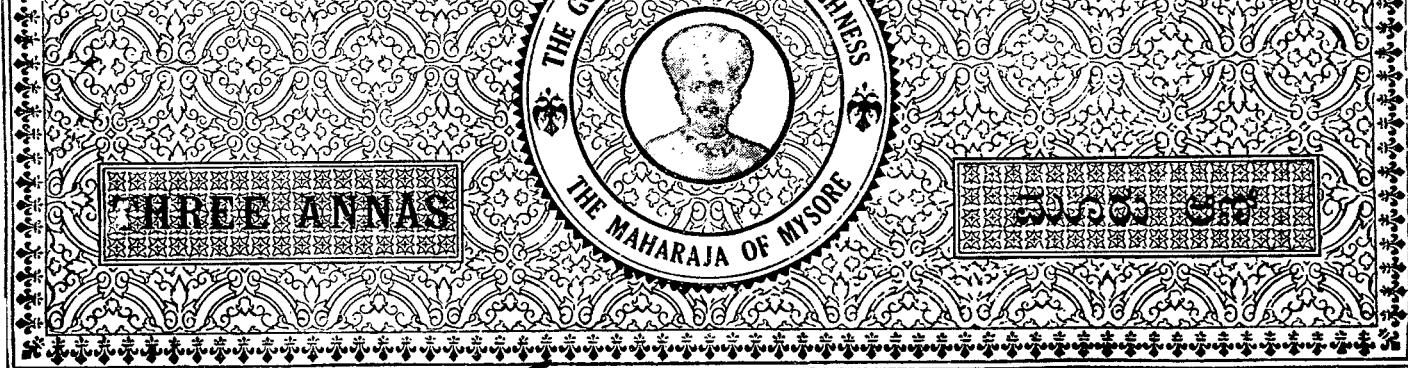
necessary entries should have been made in the D.L. register.

32. Taking all the facts and circumstances into consideration I hold that the version of exchange, though plausible, is not true.

33. I shall now refer to the other circumstances relied on by the prosecution to prove that the accused must have embezzled the amounts and made the false entries, to avoid detection.

34. The first accused was given a peremptory order to hand over charge on 3-3-1927 only (vide Exhibit P66 P.66a and P67, but he delayed handing over charge till 5-3-1927 and in the meantime he sent the remittance of Rs. 62500/- on 4-3-1927. The explanation of the accused for this conduct is as follows :- " The first accused received the order of his transfer to Mandya Taluq on 3-3-1927 at 3P.M..... The first revenue khist for nearly

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Sey	



34

See for nearly Rs. ~~90,000/-~~ ^{90,000/-} consisting of all kinds of ~~xxx~~ coins

See and notes was collected and to check all this and take -

charge, it was not at once possible for the Head Gumastha

In addition to this there was the Deputy Commissioner's

order Exhibit P7 dated 28-2-1927 that the said revenue -

collection should immediately be remitted to the District

Treasury. So, on the next day. 4-3-1927. Rs. 62500/- were

remitted away and the balance necessary ^{was} retained which,

See the Head Gumstha checked and took charge of ~~xxx~~ the treasury

on 5-3-1927. The interval namely, 4-3-1927 was utilised

in remitting the large revenue collection and also sending up

all monthly accounts of the Taluq Treasury. This explanation

appears to be plausible and it would have been accepted

as satisfactory if it had not been a main link in the chain

of suspicious circumstances. It must be pointed out that

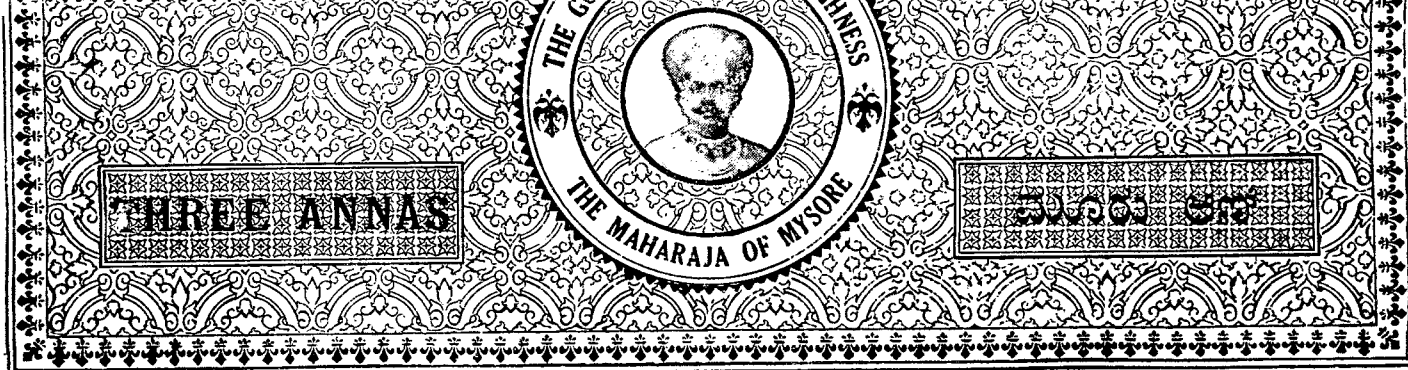
the first accused who was directed to hand over charge on

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by.	
			<i>See</i>	



charge on 3-3-1927 might possibly have taken time to hand over charge but he should have taken the permission of the amildar for it and should have left it to his successor the duty of remitting the amount to the District treasury. He has evidently done it to avoid detection of the embezzlement of large amounts. If he had considered it, his duty to remit the amount to the District treasury, he should have all the more, considered it as his duty, to get the amount tested before handing over charge. But it was tested on 14-3-1927 long after he handed over charge. As already pointed out the new sheristedar was not in station - on that date, except for a short time and there was - thus opportunity for the second accused to remove the notes from the Taluq Treasury on that date, introduce them into the remittance box and get them tested. The second accused who managed to get the contents of the

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by		Examined by
				<i>dy</i>



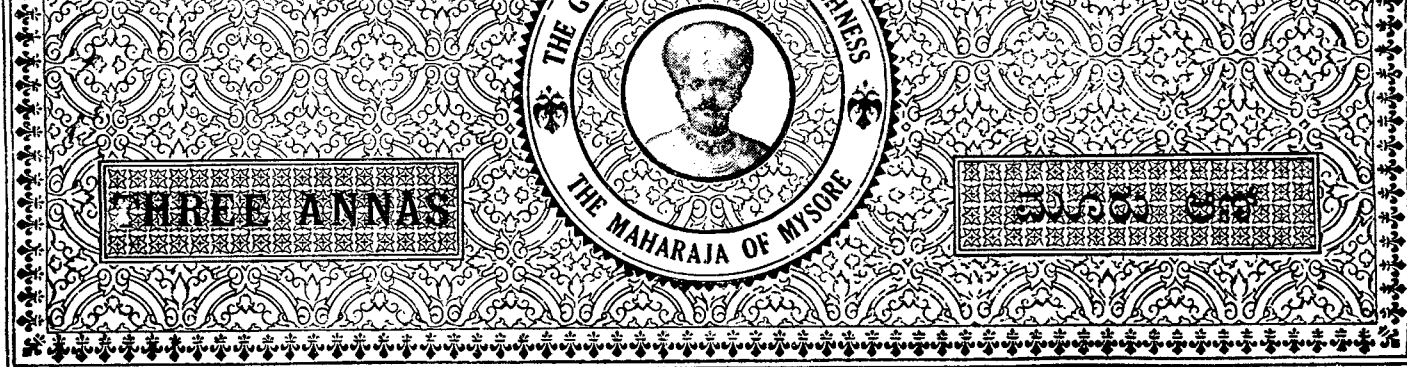
37

little before the dates of monthly inspections to make his inspection easier and that as has been deposed to by PW.11 Krishnachar and Pw. 3 Mr. Vasudeva Rao the District - treasure^{ke} was giving preference to checking of accounts received from Railways and Moffusil Taluq Treasuries and was delaying inspection of remittances received from the Mysore Taluq Treasury.

37. PW. 3 Mr. Vasudeva Rao has deposed as follows :-

" According to the Mysore Account Code, the treasury - remittances should not be sent at the end of the month and no remittance should ~~XXXXXX~~ remain untested in the District Treasury at the end of the month. The Mysore Taluq treasury was not observing that rule when I was the D.T.O. The remittances used to be sent by that treasury at the end of the month and used to remain untested inspite of reminder from the District Treasury. Exhibits P44 to P46

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
				CENTRAL RECORDS.
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Sup	



38

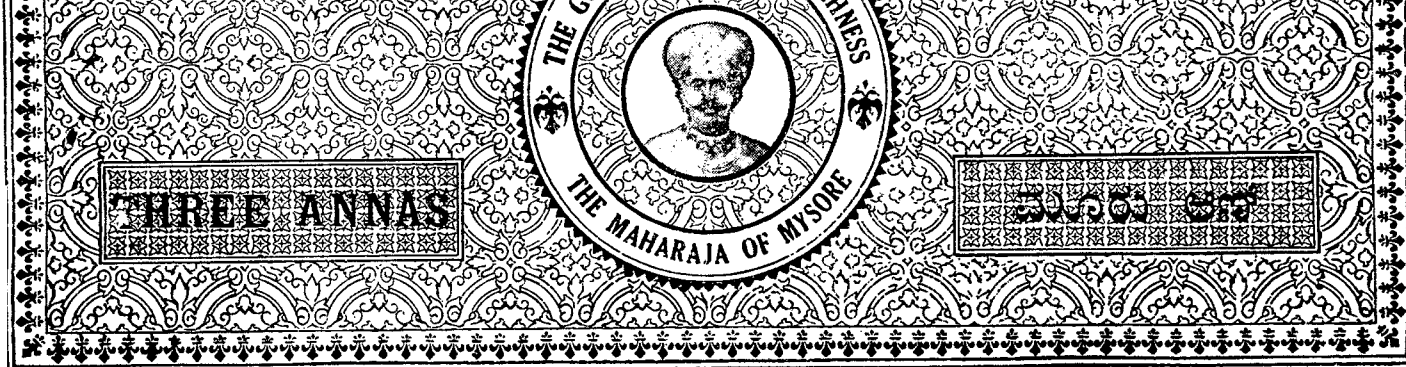
Exhibit P48 and P49 are orders issued by me to the Mysore Taluq Treasury with regard to the sending of remittances. I have issued orders sometimes in the Mysore Taluq Treasury to send the shroff for testing the remittance which had been received in the District Treasury. Exhibit P 55 and P.56 are some of those orders".

38. No doubt he admitted that " the testing of remittances from the Taluq treasury was being delayed at times due to their being heavy work due to receipt of money from the Mysore Bank and Railways during the first and last weeks of the month and when remittances came from the Mysore Taluq as well as other Taluqs, preference was being given to testing of remittances from Taluqs other than Mysore".

39. But the delay on the part of the District

Treasury was only at ~~the~~ times. But the accused were managing

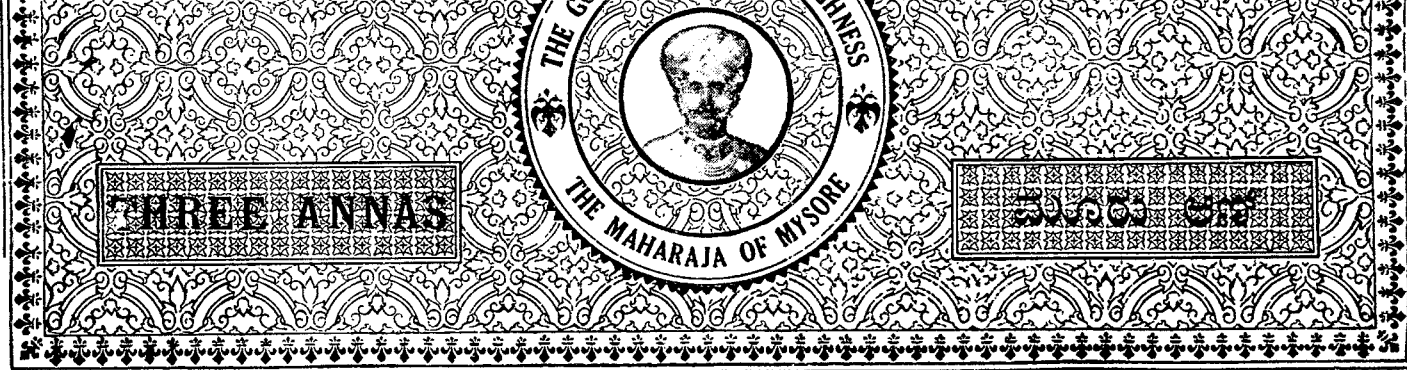
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			ly	



were managing to delay the testing of remittances every time and this inspite of the reminders sent by the District treasury at times. On 21-12-1926 the District Treasury-officer wrote the strict/ letter Exhibit P71 directing that the future remittances should be invariabely/ sent twice a month instead of at irregular intervals and that the - shroff should accompany the remittance boxes so that they might be tested immediately. But the first accused sent the reply Exhibit P71(a) pointing out certain ~~insurmountable~~ ^{insurmountable} difficulties standing in the way of carrying out the order. He thus ~~maneuvered~~ ^{maneuvered} to hoodwink the District treasury officer and managed to postpone detection.

40. There were no doubt, no untested remittances in the District Treasury on 1-2-1926, 1-4-1926, 1-1-1927 7-2-1927 and 1-3-1927 when the Amildar inspected the Taluq - Treasury and on those dates the actual balances in the

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
				CENTRAL RECORDS.
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			<i>See</i>	

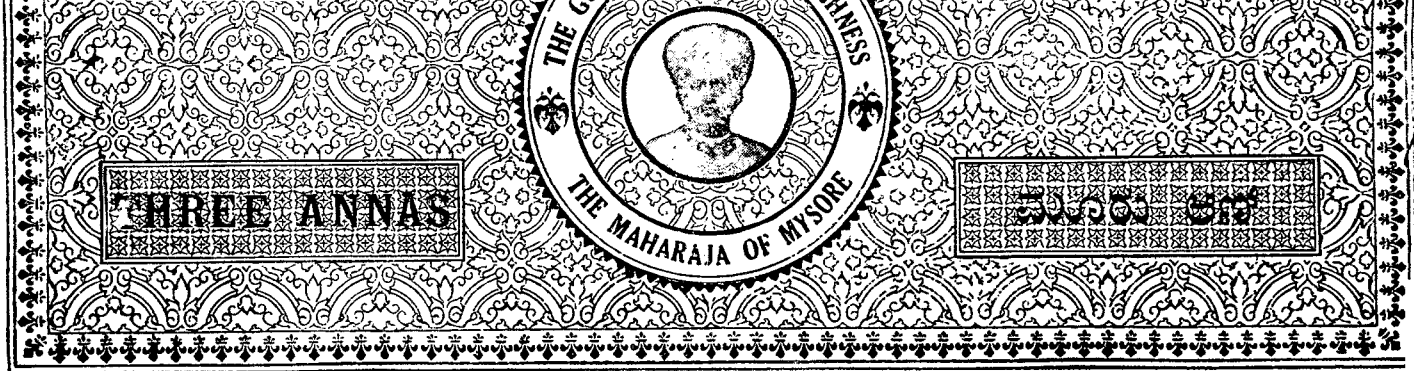


30

in the Taluq Treasury were found to agree with the book balances. Of these dates 1-3-1927 is very important for according to the prosecution there was a shortage of nearly Rs. 13,000/- in the Treasury by 4-3-1927 and to avoid - detection ~~the~~ the first accused delayed handing over charge till 5-3-1927 and sent a remittance of Rs. 62500/- on 4-3-1927. How could such a large amount have been made good on 1-3-1927 ?

A similar remark applies to the other dates. The amounts in the ^{impressed} ~~impressed~~ box are not shown to be sufficient to make up the deficiency on these dates. The explanation given by the prosecution is that the inspection by the amildar was defective as admitted by him. He says that he was not counting the currency notes of the denominations of one rupee, five rupees and ten rupees that they were being bundled into packets containing 100 notes each and that he was only getting the bundles counted by the shoroff. There

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
				CENTRAL RECORDS
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			My	



41

There were for example on 1-3-27

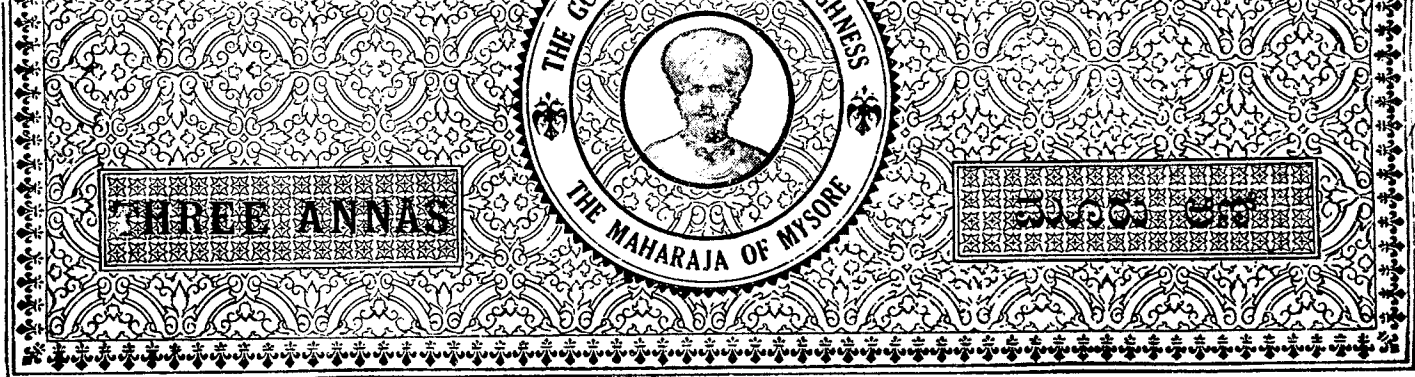
26 packets of 10 rupee notes,

43 packets of 5 rupee notes.

Though there is no evidence to prove that each of the packets did not contain 100 notes, since the Amildar did not count them, it cannot be held that each contained actually 100 notes. The Inspection being defective it cannot be held that the Amildar found the actual balances in the Treasury agreed with the book balances on any of those dates. The Amildar evidently was taking things on trust.

41. Then the accused used to make indents on the District Treasury when according to the accounts maintained in the Taluk Treasury there was sufficient money available to meet the requirements and used to keep large amounts in the taluk Treasury without remitting the same to the District Treasury inspite of requisitions from the District

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			<i>See</i>	



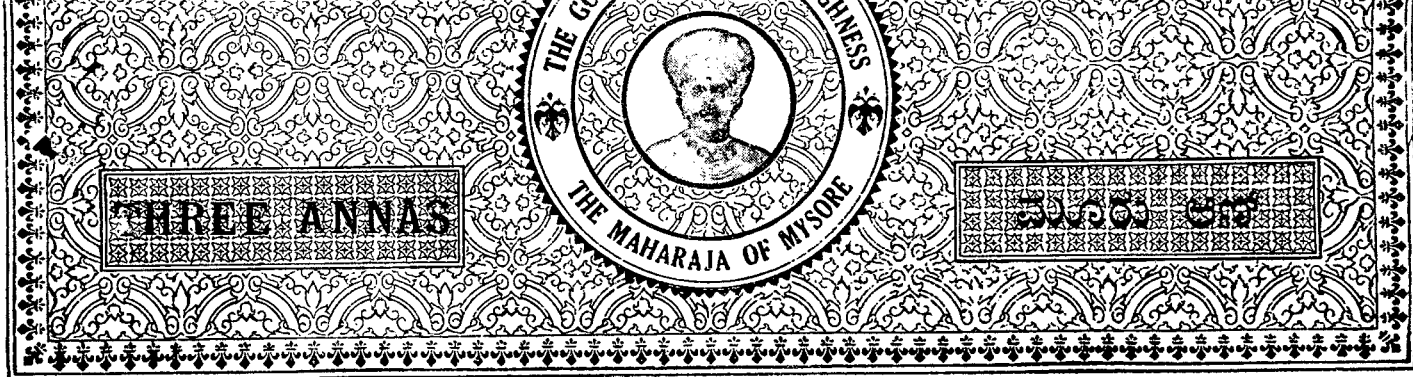
/22

42

District Treasury. ~~inspite~~ The orders sent from the District Treasury for remittances as per Exhibit 43 to 49 were not obeyed and remittances were delayed inspite of them. Exhibit P.73, P74, P75, P78 and P79 show that amounts were got from the District Treasury though funds were available in the Taluk Treasury as per Exhibit P59 on those dates. These methods were evidently adopted as funds were not available as per book balances.

42. One particular instance clearly proves that the accused were not actually sending as much money in the remittance box as was being mentioned in the invoices. On 27-12-26 the 2nd accused took the R.T.R. for Rs.17320-8-0 ~~evidence~~ endorsed in favour of the Amildar of the Mysore Taluk for being credited to the Parakala Swamy Mutt, to the District Treasury for cashing it. Instead of bringing

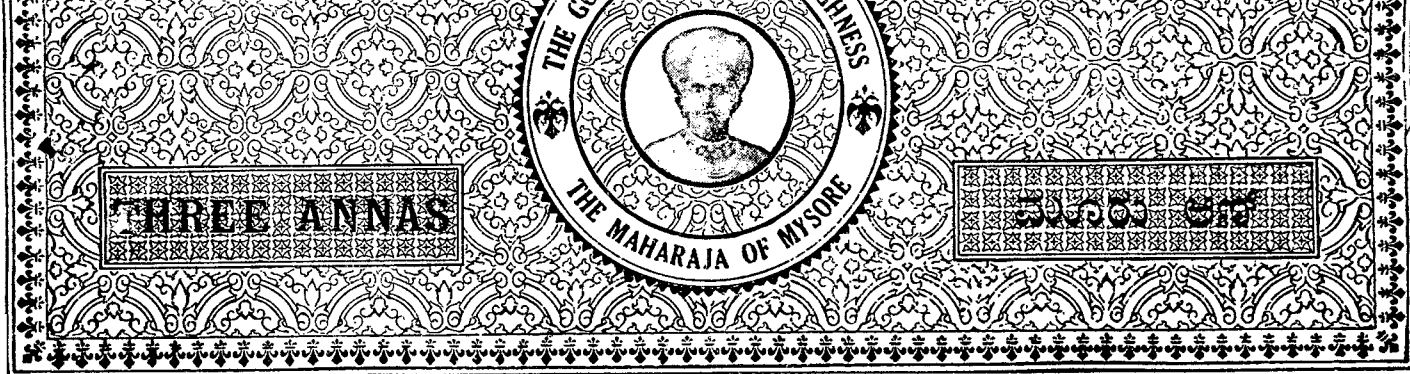
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



43

bringing the full amount of the R.T.R with him, he allowed a sum of Rs.11,700/- to be deducted towards the amount of the currency notes said to be contained in the remittance box that had remained in the District Treasury from 20-12-26 and whose contents had not been tested. The contents are stated to have been tested on 27-12-26. Evidently there was shortage of currency notes of the value of Rs.11700/- in the Remittance box. In collusion with P.W.11 Krishnachar Head Shroff of the District Treasury the sum of Rs.11700/- out of the amount of the R.T.R was adjusted towards it. The accused's explanation is that as there was heavy work in the District Treasury on that date P.W.11 adjusted Rs. 11700/- towards the contents of the Remittance box out of the R.T.R. amount and returned the remittance box with the currency notes without testing them. P.W.11 says that the

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Jug	



44

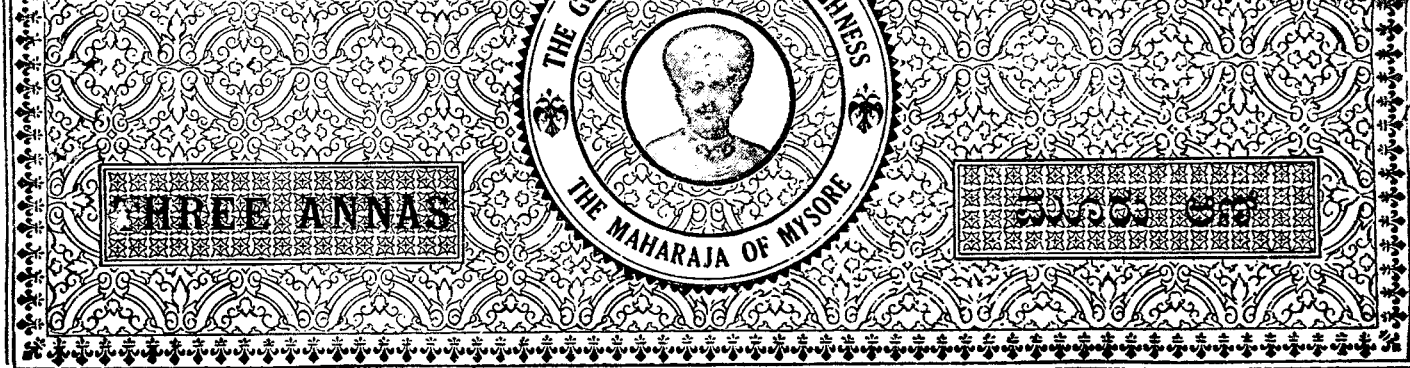
the 2nd accused did not even take out the C.Notes from the R.Box to see if they were really in it. The procedure adopted is highly irregular as admitted by P.W.11 himself.

When such things were allowed to be done in the Treasury even assuming the truth of the accused's version, there

by ^{contentions} ~~contentions~~ that they had no opportunity of introducing C.notes at the times of inspection loses its ground.

43. Though there is no direct evidence that the accused removed from the Taluk Treasury Rs.13,000/- on 14-3-27 or that they had ever inserted into the Remittance box C.notes before the inspections. There is strong and conclusive circumstantial evidence to prove that they had embezzled amounts from time to time and to make up the amount that had been embezzled the 2nd accused removed - Rs.13,000/- from the Taluk Treasury on 14-5-1927 in order

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying (sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			<i>See</i>	



45

order to make good the shortage in the remittance box.

The fact that from 28-12-25 to 31-12-1925 there were not currency notes in the Taluk Treasury sufficient for pay-

ment being made to P.W.7 and the dodge played by the 2nd

accused on 27-12-26 while cashing the R.T.R. of Parakala-

Swamy Mutt clearly show that the accused had embezzled

amounts before the first accused handed over the charge.

It was to avoid detecting that he delayed handing over

charge on 3-3-27 in spite of the peremptory order of the

Deputy Commissioner and the direction of the Amildar. He

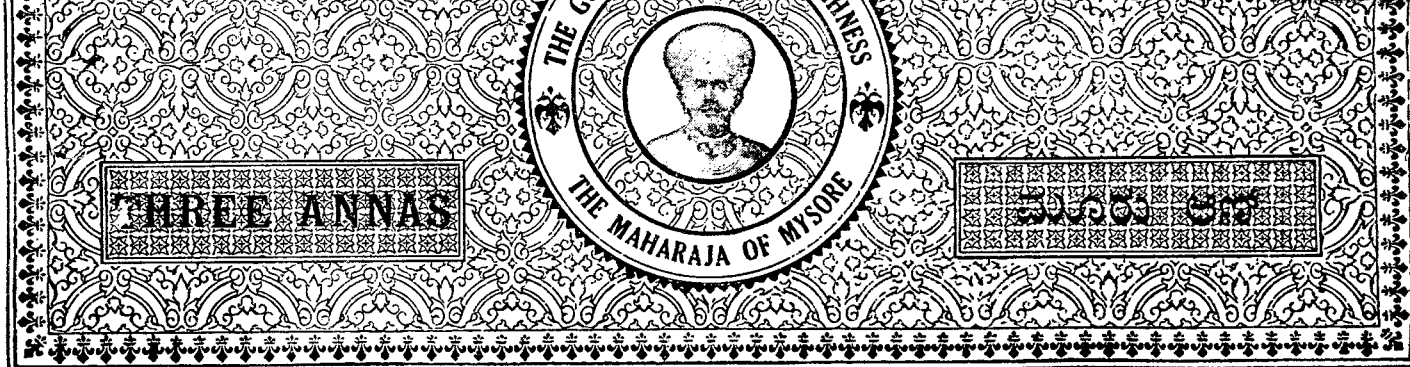
remained in charge of the Treasury on 4-3-27 without taking

permission of the Amildar and sent the remittance box to

the District Treasury before handing over charge.

44. All the above facts and circumstances prove be-
yond doubt that the difference between the entries in the

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
				CEIT
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			sig	

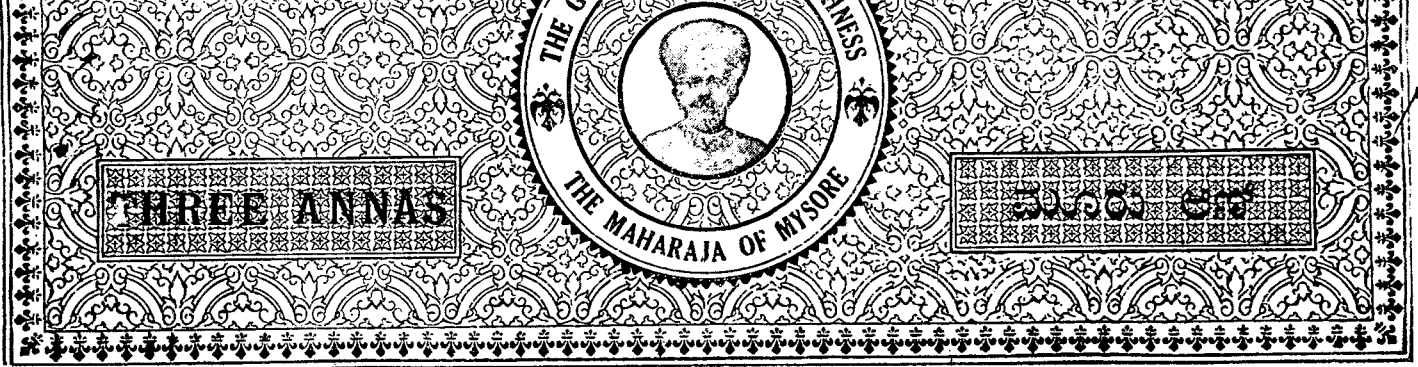


46

in the D.L.^RRegister, Exhibit P.59/P10 and P59/~~15~~15 and those in the invoices Ex.P11, P11(a) and P14 and P14(a) are not accidental but ~~intentional~~ and that the wrong entries were fraudulently made. The entries in the D.L.^RRegister were made by the 2nd accused and initialled by the first accused and the invoices were signed by the first accused as is proved by the evidence of the Amildar and Gollar Hanumantha Rao. They are therfore responsible for making the false entries.

45. There is another fact applicable to the specific charges which shows that the notes as mentioned in Ex.~~P58~~ P59 and the invoices were not being sent in the Remittance box. The remittance sent ~~on~~ 31-8-25 was tested only on 11-9-25 though the D.T.O. wrote Exhibit P68 on 5-9-25 - directing that the testing should be done on 7-9-25. Then

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Key	



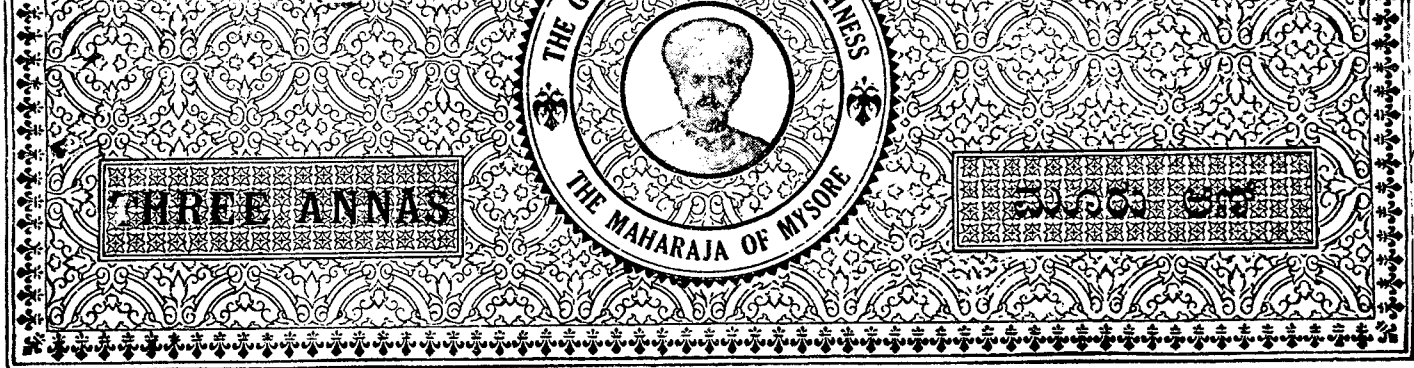
47

Then the remittance sent on 28-9-25 was tested only on 13-10-25 in spite of the order Exhibit P55 sent by the D.I.O. directing that the testing should be done on 7-10-25.

The testing was evidently delayed as sufficient number of notes could not be conveniently removed from the Taluk Treasury on 5-9-25 and 7-10-25.

46. For the reasons given above I hold that there is sufficient evidence to confirm the / conviction of the appellants under all the three counts. No doubt as has been observed by Jenkins C.J. in the case reported in 37 Calcutta 467 " in a case depending largely upon circumstantial evidence there is always the danger that conjecture or suspicion may take the place of legal proof". But in the present case the circumstantial evidence is such that the appellants can be safely held to have made wrong entries

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			See	

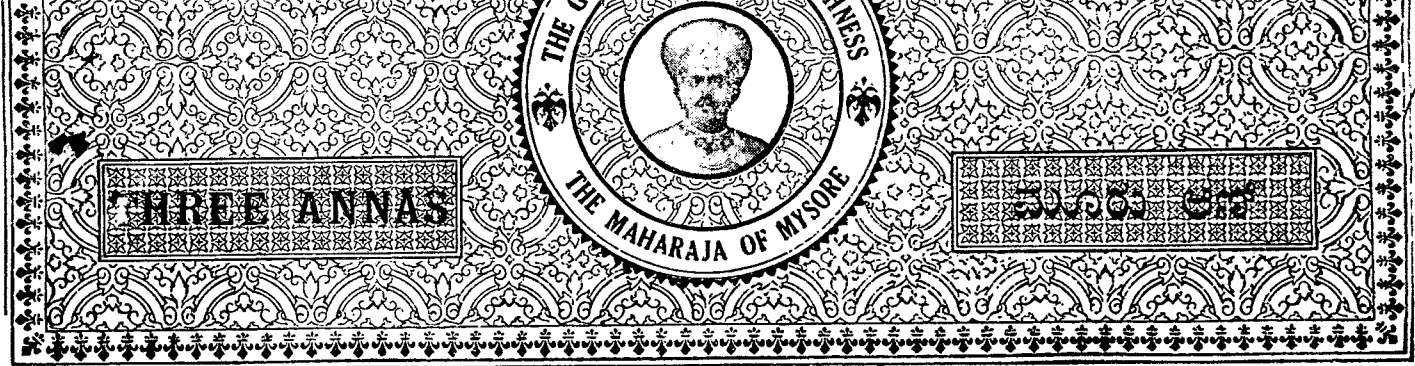


48

entries in Exhibit P.59 willfully and with intent to defraud and that the actual amount in the Treasury was short of the balances shown in the accounts on account of embezzlements. The evidence might have been not quite sufficient for basing a conviction upon it for any specific items of misappropriation but it is quite sufficient to convict the appellants for offences under Section 477 I.P.C.

47. As regards the sentences the learned City Magistrate has given one years rigorous imprisonment under each count. No doubt the appellants actually suffered imprisonment for over 2 years in the connected cases and they were subjected to considerable mental worry and anxiety from 25-5-1927, but considering that the appellants managed successfully for a number of years to hood-wink their superior officers and embezzled a large amount of money and that punishments

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
				1 S. C.
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Jey	



49

punishments to be given in such cases should be deterrent

I would not interfere with the sentences. The learned City Magistrate was evidently influenced by the previous history of the case in awarding the sentences.

48. In the result the appeals fail and are dismissed.

In open Court.

Sd/ C.Narayana Swamy Naidu,

Sessions Judge.

12-12-33.

"TRUE COPY"

BY ORDER

S. Narayana Swamy Naidu

HEAD RECORD KEEPER.



Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
5-6-35 By Mr.K.Ramaswamy, Public Prosecutor for Govt.	13-6-35. <i>14/6</i>	14/6	7-6-35 by 12-6-35.	7-6-35.
Copy ready on the	Copy delivered on the	Copied by	Examined by	
14-6-35 <i>14/6</i>	14/6/35 <i>14/6</i>	<i>S. Narayana Swamy Naidu</i>	<i>S. Narayana Swamy Naidu</i>	



130

In the Court of the District Judge, Mysore Dn .

O.S.Case No.8 of 1930-31.

Plaintiff:- Krishnachar

Defendant:- Government of Mysore.

Deposition of L.V.Shallam Iyengar, 4th witness
for defendant. Duly Sworn. 6 -3-34

Father's name L.Venkatachar.

Age. 45 Caste:- Brahmin

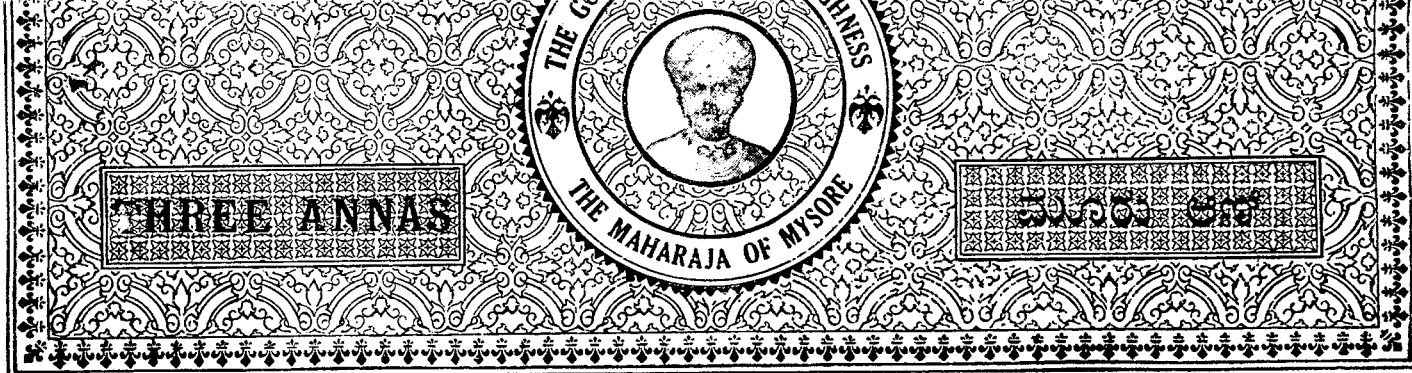
Occupation:- Veterinary Inspector

Residence:- Hassan.

I purchased a bungalow of Mr. M.L.
Vasudevia in a revenue sale. I deposited Rs.
6310/- in two instalments in the Mysore Taluk
Treasury. The sale was cancelled by the then
Deputy Commissioner Mr. Ramanathan three months
after the sale. I was given a compensation
of Rs.100/-

The Deputy Commissioner gave me an en-
dorsement authorising me to receive back the -
amount from the Taluk Treasury. It is Exhibit
X. The Deputy Commissioner himself wrote the
words *ಇವು ಮೂಲದಿಂದಲೇ ಸರಿಯಾದದ್ದು ಎಂದು ದೃಢೀಕರಿಸಲಾಗಿದೆ*
He gave it to me on 23-12-25. He sent another

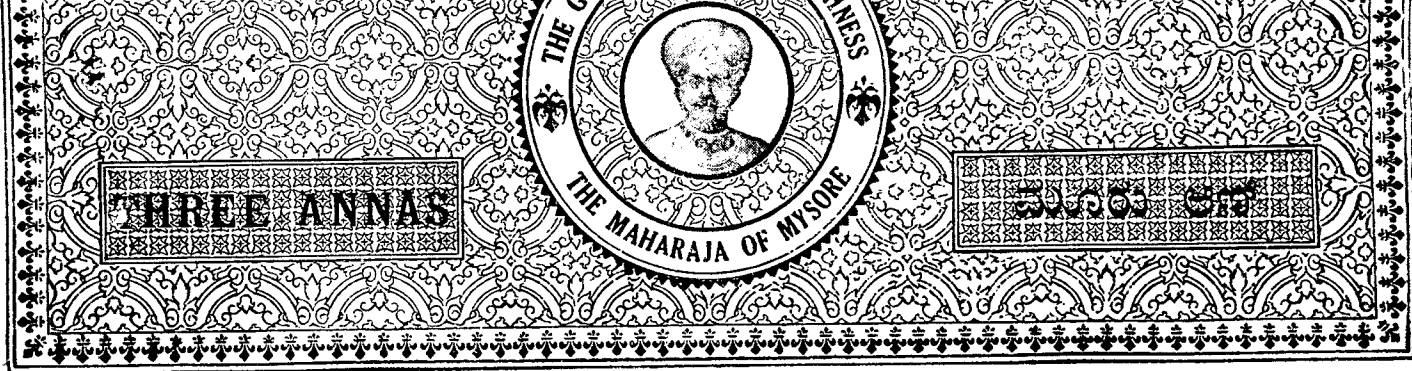
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Cey	



another letter to the Amildar with a peon. I gave Exhibit X to Venkataraghaviengar who was the Sheristedar of the Taluk Treasury. He attempted to pay me in coins. I asked him to pay it in currency notes. He told me that C.notes were not available in the Treasury and asked me to come in 2 or 3 days if I wanted to be paid in C.notes. I agreed to it and was going away. He asked me to write a reply to the Deputy Commissioner and got the portion Exhibit XI(a) written by me, saying that the Deputy Commissioner would otherwise find fault with him.

On the third day I went to the Taluk Treasury and received the amount from him in C.notes. I signed in the payment Register for receiving the amount. I went to the Treasury at 12 noon on that day. Then Venkataraghaviengar told me that he had sent for c.notes to the District Treasury and asked me to wait. At about 2.30 or 3 P.M. the amount was brought in a jutka. Then I was paid in c. notes. I do not remember

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Cly	



48

not remember the denominations of currency -
notes in which I was paid.

Cross Examination:- Reserved.

Read over, interpreted and admitted
by the witness to be correct.

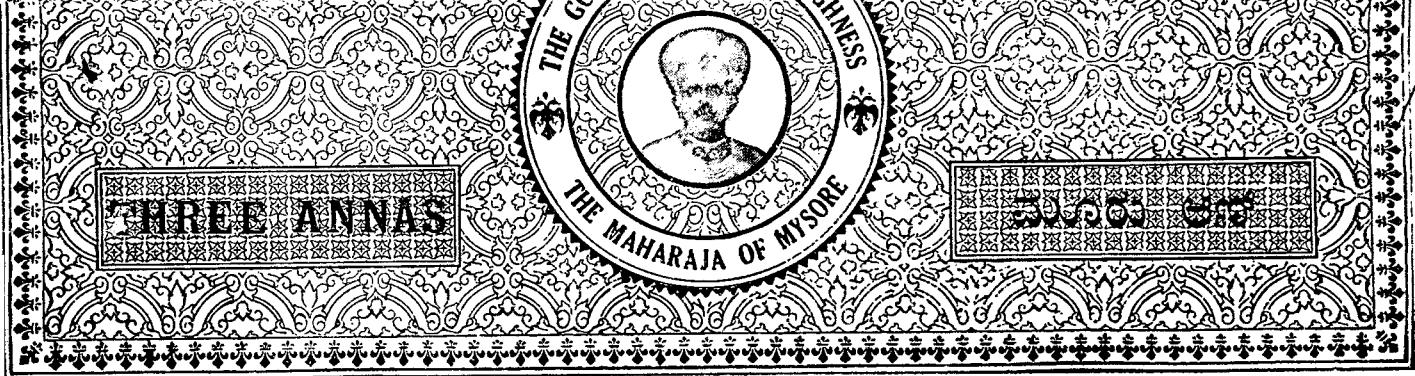
Sd/ C.Narayanaswamy Naidu
District Judge.
6-3-34

"True Copy"

By order

S. Krishna Rao
Head Record Keeper.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
<i>11-6-35 by X. Ramaswamy Aor 3 left</i>	<i>11-6-35</i>	<i>11/6/35</i>	<i>6-6-35 by 15-6-35</i>	<i>6-6-35</i>
Copy ready on the	Copy delivered on the	Copied by	Examined by	
<i>11-6-35</i>	<i>11/6/35</i>	<i>K. Ramaswamy D. R.</i>	<i>Chang. Thenday</i>	



49

IN THE COURT OF THE DISTRICT JUDGE AT MYSORE.

ORIGINAL SUIT NO.8 of 30-31.

Plaintiff:- M.Krishnachar.

Vs.

Defendant:- Government of Mysore.

Deposition of Honniah 5th witness for defendant.

Father's name Yallakkaiah.

Age 56. Caste Gollar.

Occupation Prisoner in Central Jail, Bangalore.

Residence Bangalore.

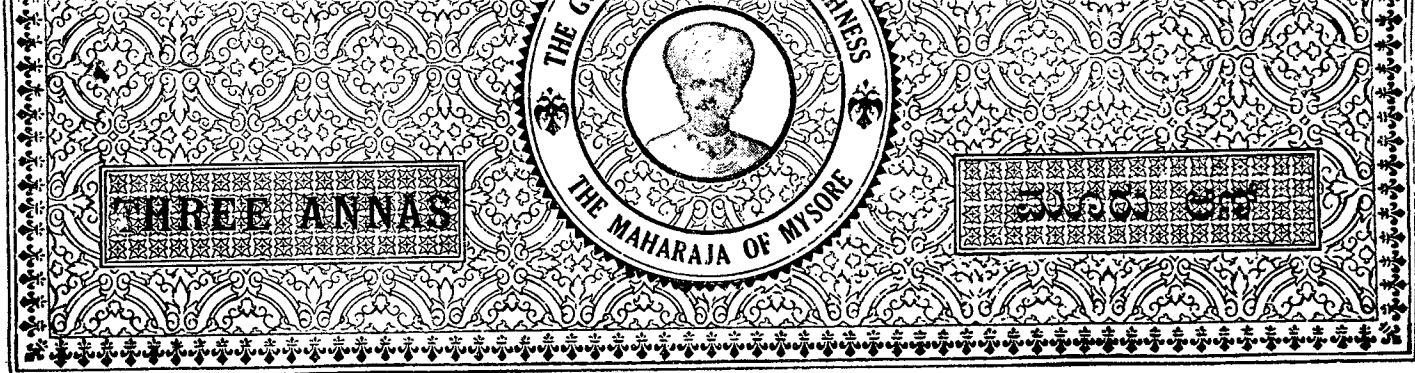
Duly Sworn. 4-6-34³⁵

I was formerly i.e. from 1921 to 1927, Shroff in the Mysore Taluk Treasury. P.N.Venkataramagava Iyengar was the Sheristedar of the Taluk at the time. The plaintiff was Head Shroff then. In March 1927 I lost my job as Shroff and so did P.N.Venkata Raghaviengar. After that we two have not gone back for duty. The Amildar then was Mr.V.S. Rajagopalachar.

Money used to be sent on "Irsal" (or remittance) &

from the Mysore Taluk Treasury to the District Treasury.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	

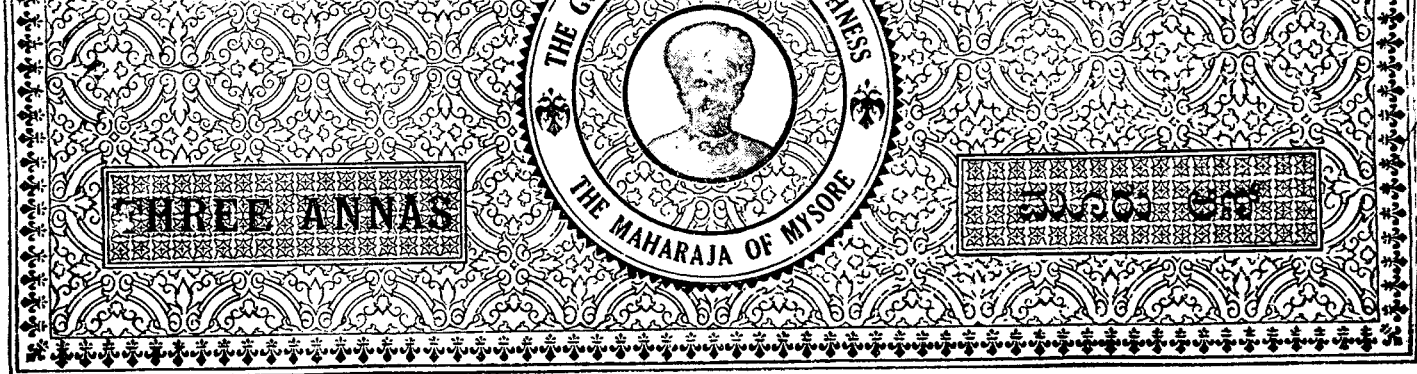


50

I used to accompany the Irsal for shroffing. The currency notes portion of the remittances, was being counted by the plaintiff and other Shroffs. Plaintiff was the receiving Shroff of the Currency Notes portion of the remittance. There was deficit in the Taluk Treasury of Rs.13,000/- and odd and in that connection, I lost my appointment. I had gone on two days' leave in March 1927. Venkata Raghava Iyengar had been transferred to Mandya, a month previous to that. Before he went, he sent a remittance to the District Treasury. The amount was Rs.62,500/-. I went myself to Shroff that money. The work was complete on 4-3-1927 - vide Exhibit I(27). That was the last occasion on which I went with a remittance.

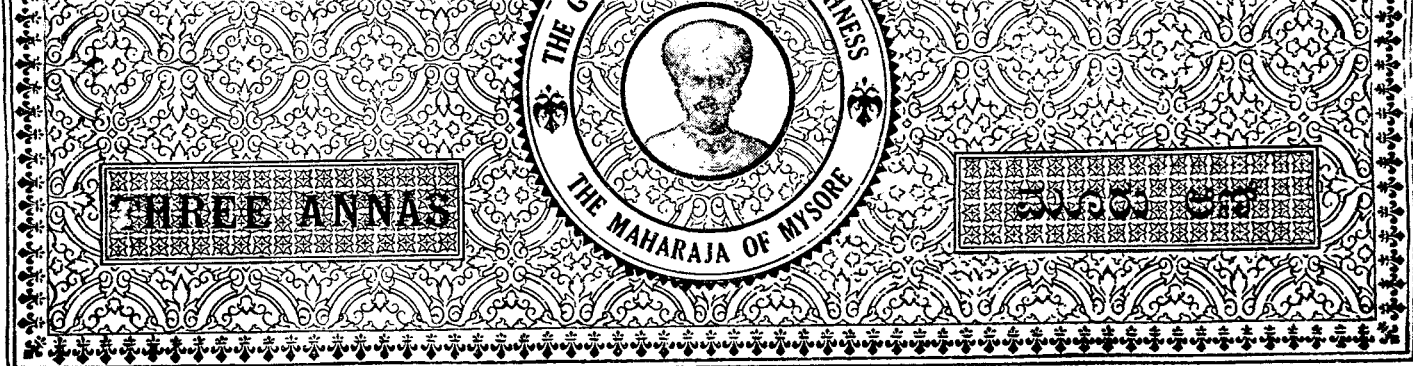
Formerly the double lock register could be written up by anybody. But after orders of the Comptroller, only the

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
			15/3/27	
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			[Signature]	



the Sheristedar could write it up. Rs.17,320-8-0 in the R.T.R. dated 12-11-1926, were paid on 27-12-1926. I brought that money. The R.T.R. or remittance transfer receipt, is marked Exhibit B. That is the first payment made on 27-12-1926, as can be seen from Exhibit 20(a). Before 27-12-1926 a box containing a Remittance of Rs.17,650/- had been sent to the District Treasury and was pending shroffing. The currency notes portion of this sum of Rs.17650/- was Rs.11,707-0-0. The last date of shroffing that money is 27-12-26, vide Exhibits C, invoice. The pencil figures in Exhibit C on the reverse, are those of the plaintiff and show that Rs.12,707-0-0 were not shroffed at all. The shroffing went on till 23-12-26 leaving a balance of Rs. 12,707-0-0 still unshroffed. On 27-12-26, I had to receive Rs.17650/- under the R.T.R. Rs.12707-0-0 had still to be shroffed after

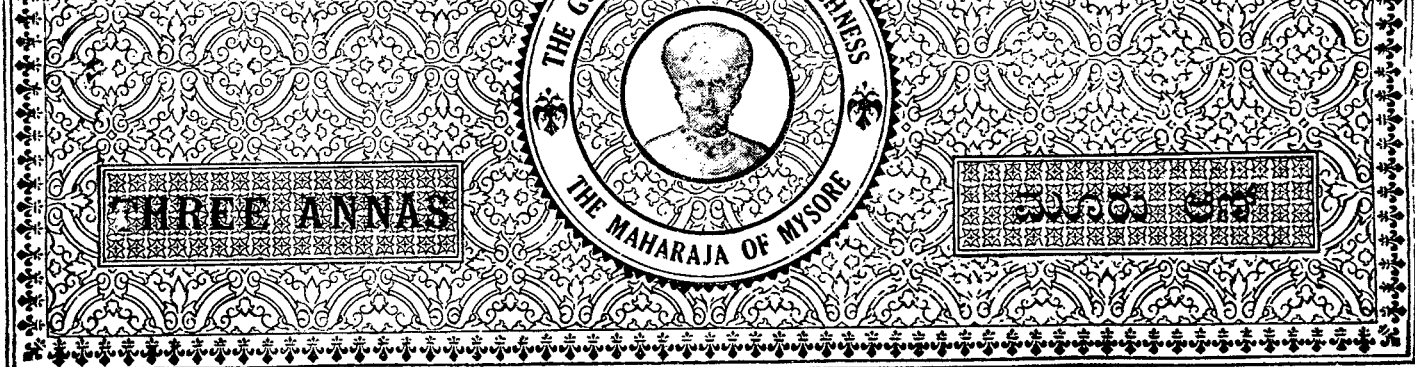
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



after 23-12-26, out of the remittance sent. What was done was that the balance was not shroffed. This was adjusted towards the ~~RTT~~ R.T.R. amount and only the balance paid to me to be taken back. According to double lock entry register Exhibit VII on 27-12-1926, the "Put in" entries of currency notes are as follows:- 900x10; 1400x5;". There is no "Taken out" entry.

I know Chellam Iyengar. Money was paid to him from the Taluk Treasury. I see Exhibit 19(a). I have signed that entry, relating to the payment of Rs.6000/-. That money was paid in pursuance of the Deputy Commissioner's letter Exhibit X. The Deputy Commissioner addressed Ex.X on 23-12-25 and directed payment to be made the same day and a report made the same evening. Entries in Exhibits IX are in the my writing, till orders of the Comptroller was

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



53

was received. On 23-12-25, from entries in Ex.IX, the currency notes in the Treasury are 8 x 100; 4 x 50; 337 x 10; 664x5. The entry that day is signed by Sheristeday Venkata-Raghava Iyengar.

The notes taken out and put in on the several dates are as follows:-

Date.	Daily total payments. Ex.17.	Notes put in.	Notes taken out.
23-6-25.	75-15-3	nil.	5x100;
14-7-25.	187-12-0	nil.	6x100; 2x50; 100x5.
18-8-25.	70-12-0	19x10; 26x5; 520x10 ~~3x100; 23x10; 9x5~~	2x100; 180x10.
9-9-25.	1061-14-0	3x100; 23x10; 9x5.	100x5.

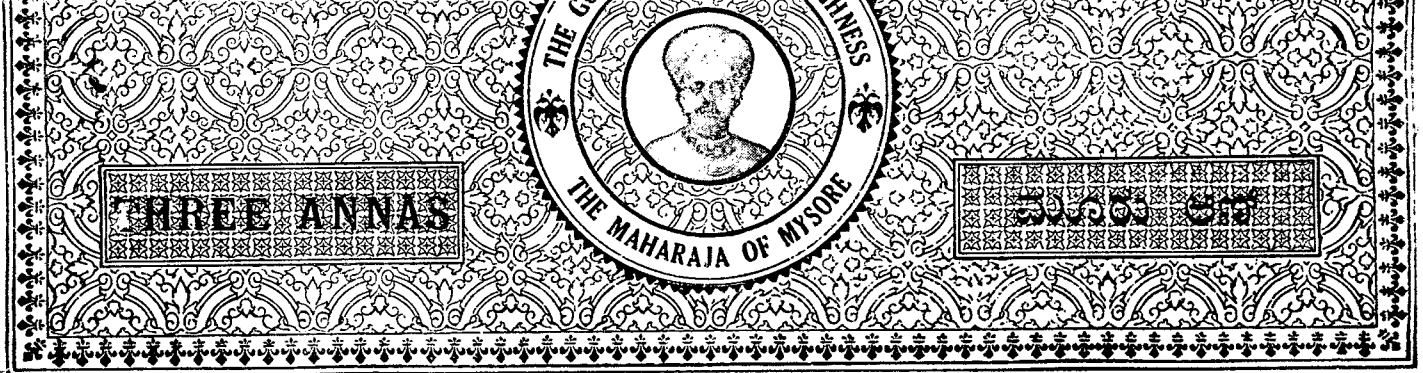
(Total receipts on this day were Rs.3014-6-8 as per Ex.15).

29-10-25.	nil.	nil.	2x100; 33x10; 173x5;
5-2-26.	499-6-1.	60x10, also (Rs.400/- plus Rs.300/- in small coin) Put in.	Nil.

(Total receipts that day are 446-15-6).

6-4-26.	-----	42x10.	8x100.
13-4-26.	nil.	8x10; 24x5;	1x100; 1x50;

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



8 55.

Total receipts Rs.2339-7-7.

I worked in the Office for the last time on 26-3-1927

The new Sheristedar has made entries that day. On that day

there were under double lock 1568 five rupee notes and 1230

ten rupee notes. I was on leave on 27-3-1926 and 28-3-26.

I returned on the after-noon of 29-3-1926 and learnt that

Rs.13,000/- or so were short in the Treasury. When I returned,

there oughtto have been in the Treasury (on 29-3-26) 1234 ten

rupee and 1768 five rupee notes as the opening balance.

Venkata Raghava Iyengar has last signed on 4-3-1927, and

then he was transferred. Speekantiah was in charge there-

after for some days. Thereafter Rangaswami Iyengar became

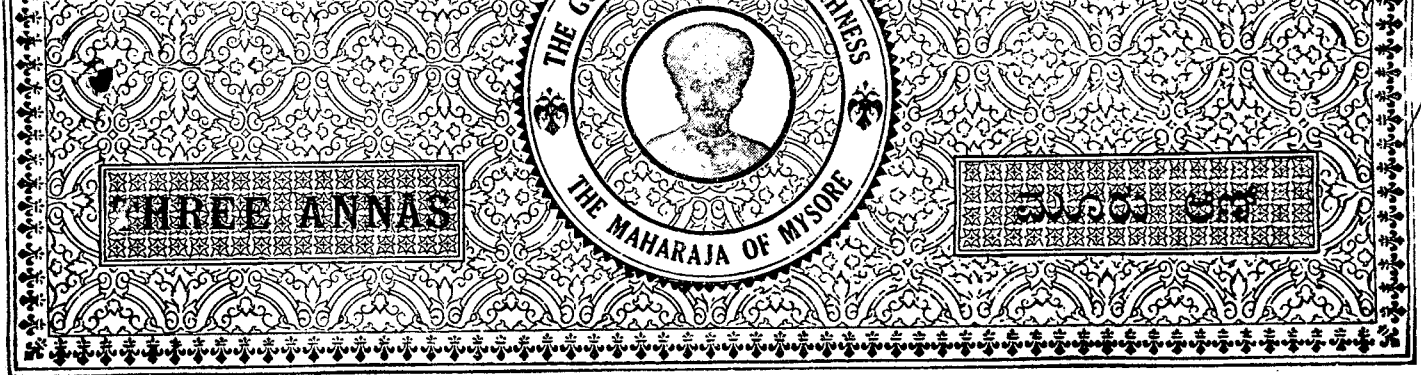
sheristedar. On 14-3-27, Rangaswami Iyengar was not in

charge and the Head Gumastha was in charge. On 30-8-1924.

currency notes taken out were 300 x 10, 102 x 5. In the

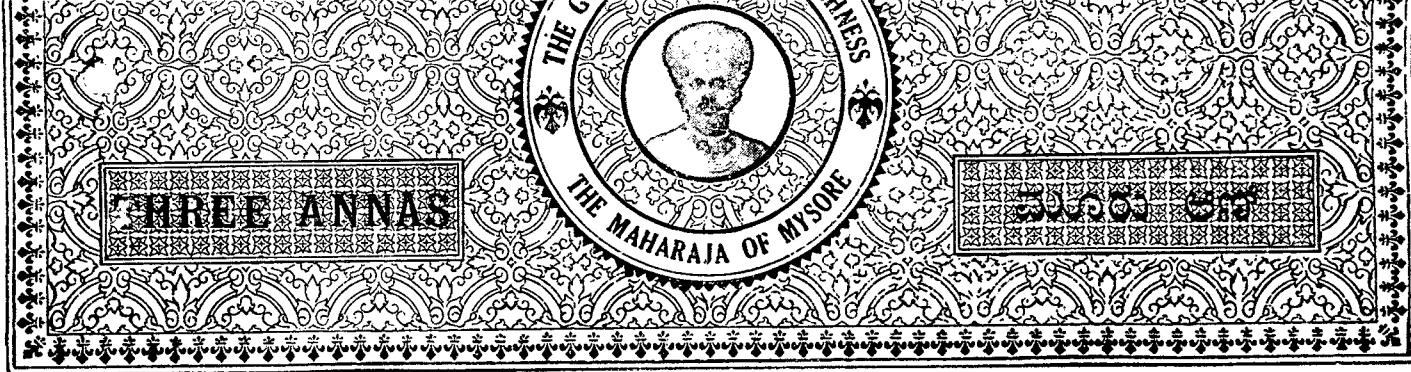
~~invoice of that day, I find the figures 200 x 10 and 302 x 5.~~

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



In the invoice of that day, I find the figures 200 x 10 and 302 x 5. On 27-9-24, notes 23 x 100, 100 x 10, 300 x 5, were taken out. In the invoice of that day I find the figures 35 x 100; 100 x 5. On 23-12-24, 33 x 100; 566 x 10 were taken out and 18 x 100; 666 x 10 were put in. On 31-8-25, notes taken out were 535 x 5; 825 x 1. On ~~31-8-25~~ the same day, the invoice contains 635 x 5; 325 x 1. On 28-9-25 notes taken out are 450 x 5; 900 x 1; while the invoice has 550 x 5; 400 x 1. On 1-12-25, notes taken out 753 x 5 and 300 x 10; while the invoice has 200 x 100; 575 x 5. On 29-5-26, notes taken out are 1144 x 5; 588 x 10 and in the invoice of that day the figures are 500 x 10; 1004 x 5. On 31-8-26 notes taken out are 542 x 5 and the invoice has 500 x 5. The Sheristedar gets the money put into the remittance box, in the presence of the Havaldar. The box would

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	



57

would be sent to the District Treasury. According to the wish of the Treasury Officer, remittances sent were being shroffed. It did not depend on us.

Cross Examination:- Nil.

Re Examination:- Nil.

Read over, interpreted and admitted by the witness to be correct.

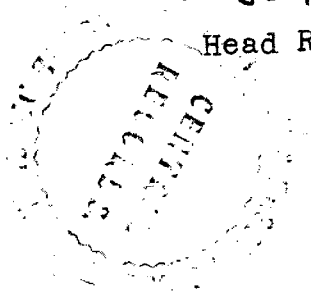
Sd/ C.Abdul Ghani,

District Judge.

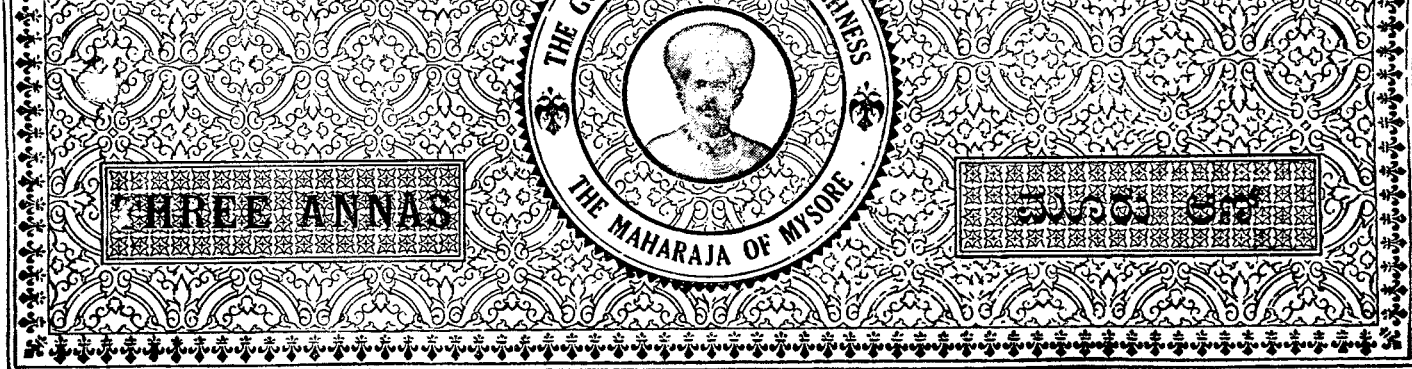
"TRUE COPY"

By Order

S. V. Ramaswamy
Head Record Keeper.



Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
5-6-35. By Mr.K.Ramaswamy, Advocate for deft.	11-6-35.	6 11/35	6-6-35 by 15-6-35.	6-6-35.
Copy ready on the	Copy delivered on the	Copied by	Examined by	
11-6-35	6 11/26	S.V. Ramaswamy	<i>[Signature]</i>	



4387

In the Court of the District Judge, Mysore Dn.

O.S. Case No. 8 of '30-31.

Plaintiff:- Krishnachar

Defendant:- Government of Mysore.

Deposition of M. Krishnachar, 1st witness for plaintiff
duly sworn. Dated 10-12-31.

Father's name:- Vitobachar

Age:- 50

Caste:- Brahmin.

Occupation:- Landholder

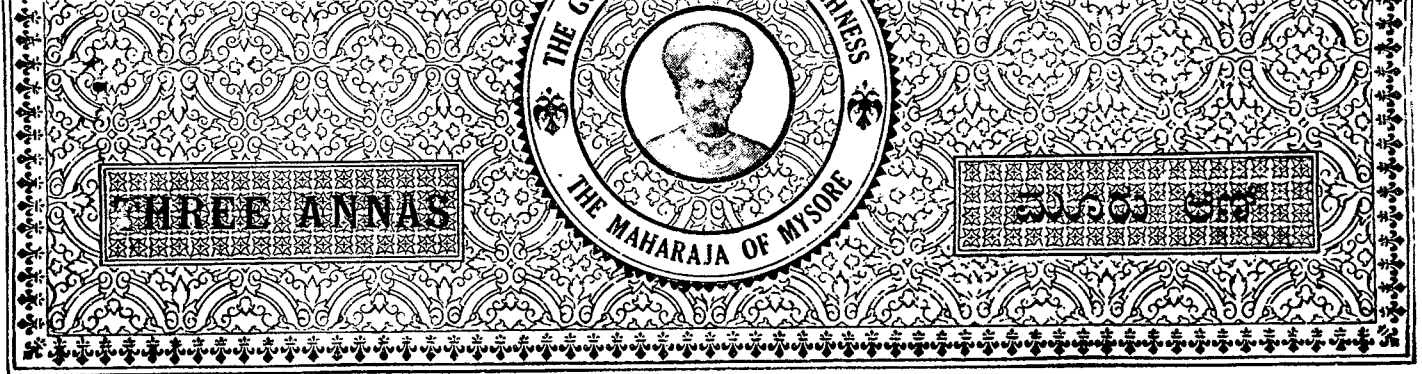
Residence:- M y s o r e.

I was a shroff in the Mysore District Treasury for a period of about 10 or 11 years up to 3-12-1927. By way of security I had deposited Rs.1000/- first in cash and later on I converted it into Mysore Government 7% State Loan Bonds.

The duties I had to perform at the said Treasury was mainly paying out money. I was also occasionally receiving moneys into the Treasury along with some other ~~shroffs~~ shroffs - 2 or 3 in number - who used to attend mainly to receiving work.

Remittances used to be made to the District

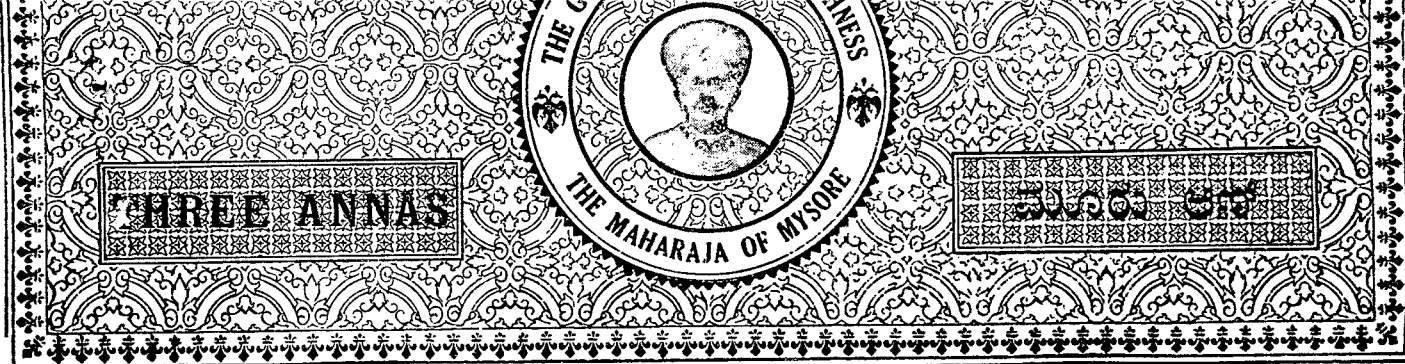
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Ca	



143

District Treasury by Taluk Treasuries. The -
remittance boxes used to be received by the --
Officer in charge of the District Treasury. -
They used to be brought from the Taluk Treasury
to the District Treasury by the Taluk Shroff -
and a Golla-- escorted by Bar Sepoys. Along
with the remittance Invoice in triplicate used
to be received. One of these triplicates is
produced by the Barr escorting Office and 2 -
others are received in an envelope to be handed
over to the District Treasury Officer by the -
Taluk Shroff or Golla. On receipt of the remit-
tance boxes the District Treasury Officer inspects
the boxes and if he finds the seals thereon in-
tact he acknowledges the receipt of the boxes -
on the triplicate invoice produced by the Barr
Officer and returns it to him and lodges the boxes
in the strong room of the Treasury on which are
always placed double locks. Under this system
of double locks - there are 2 locks on the door
of the strong room - the keys of one of which -
would be with the District Treasury Officer and

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			62	



144

3

and the other with the Treasurer. There will similarly be 2 locks on the outer door of the Treasury, the keys of which being also retained similarly by these 2 offices.

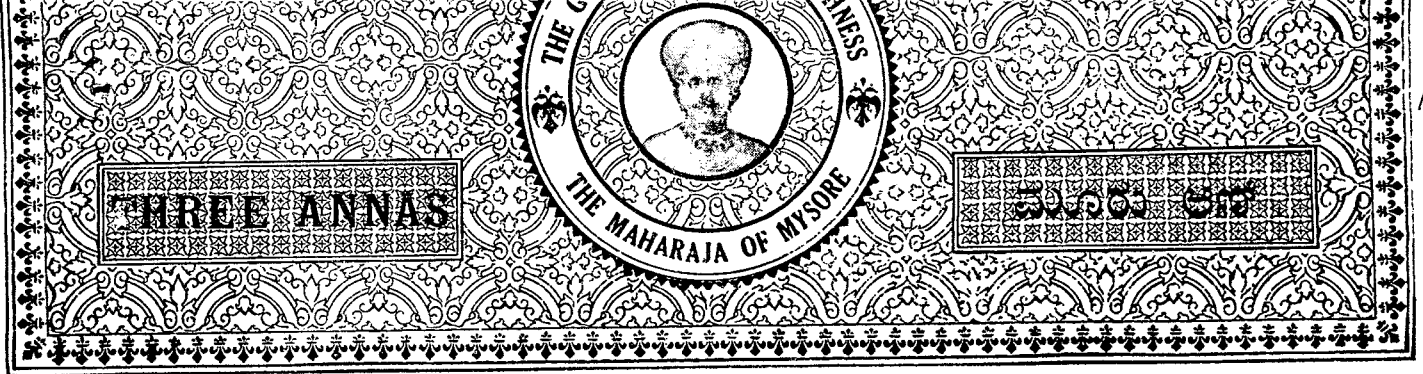
The keys of the remittance boxes would remain with the Taluk Shroff till the cash etc., therein is checked and complete charge is handed over to the District Treasury Officer.

I used to have nothing to do with such remittance boxes at any of these stages.

If on the day of receipt of these remittances we happened to be free - the same - would be counted and taken charge of by the - Treasury Officer on that very day. Otherwise the remittance boxes would be kept in the strong room under double lock till such time as would be necessary for the District Treasury Officer to have the amount checked and taken charge of. The responsibility for the remittances would continue to be that of the Taluk Shroff till the District Treasury Officer assumed charge of that

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
			COPIED	

Copy ready on the	Copy delivered on the	Copied by	Examined by
			CS



145

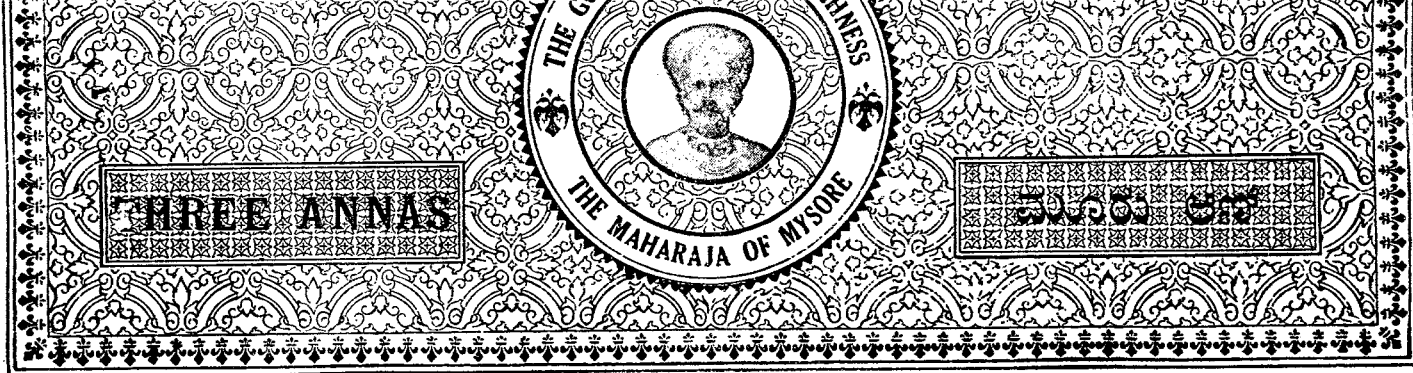
4

that amount and passed a receipt therefor to that Shroff.

In case the remittance could not be - checked and taken over on the very day of its arrival at the District Treasury, the District Treasury Officer used to intimate the date of checking to the Taluk Shroff and secure the latter's presence for taking charge of the - cash. I had ~~no~~ ~~at~~ nothing to do with the - fixing of such dates.

The practice as regards check and taking over charge of remittances from the Moffussil Taluks and from the Mysore Taluk usually varied. For, the former case detention of the Taluk - shroff and Gollar meant payment of batta to - them for the days of their detention in Mysore, and therefore their work would be done more - expeditiously than in the case of Mysore Taluk ~~then~~ remittances. Further owing to the fact that there used to be a large quantity of - copper coins and small change received from the Excise shops - in the Mysore Taluk Treasury - remittances, owing to extensive sales in the

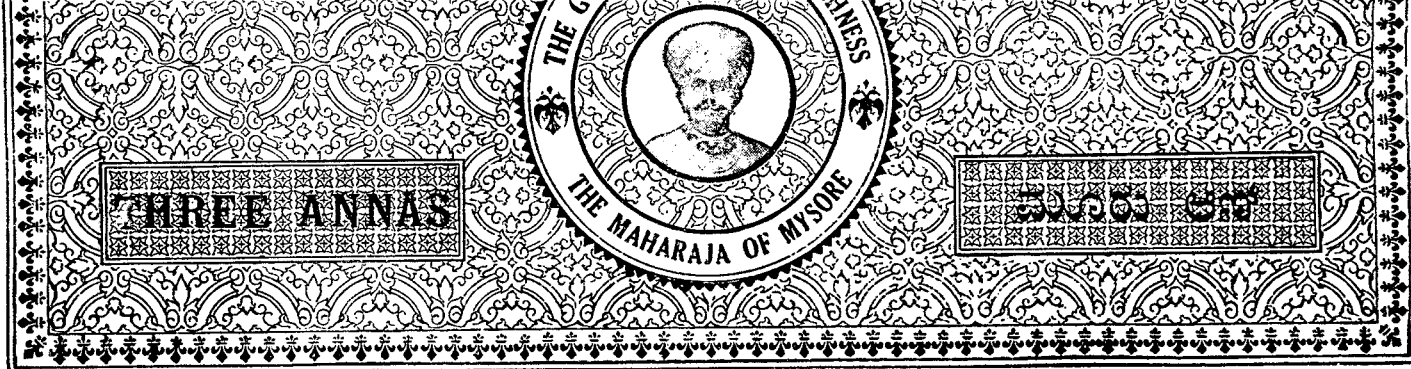
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Cus	



the arrack and toddy shops in and about Mysore, the counting and taking over charge of the remittances used to get delayed. In the case of remittances from moffusill Taluks the maximum delay used to be only 4 or 5 days whereas in the case of those from the Mysore Taluk the delay would amount to even 2 months. This used to be the case from even before I was transferred to the District Treasury in about 1916.

In connection with proceedings relating to the Mysore Taluk Treasury defalcation case I prepared statements of the delays occasioned in regard to the Mysore Taluk Treasury remittances, under the oral instructions issued to ~~me~~ me by the Mysore District Treasury Officer. Exhibit A and A.1 are those statements. A relates to the period from 9-3-1916 up to 10-8-1917 and Exhibit A.1 is from 30-6-1922 to 16-6-1925. I prepared these statements on the basis of the entries in the District Treasury Cash Balance Register. - Along with these statements I submitted my explanation which is Exhibit A.2. At that time Mr.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			C.	

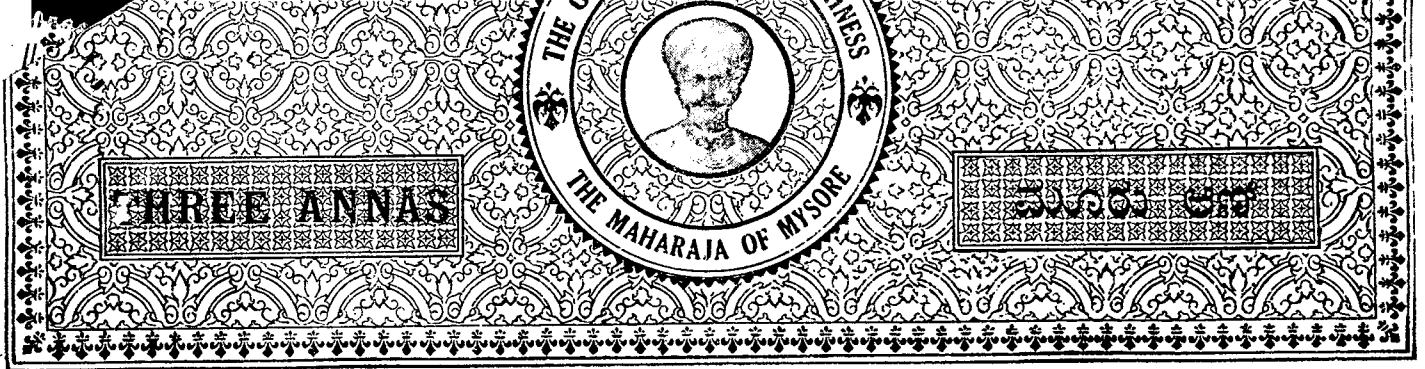


Mr. G.Rangaswamiengar was the Treasurer. He has noted his remarks on Exhibit A.2. The then District Treasury Officer Mr. D.Krishna Urs has also made his remarks on it.

I used to deal with these remittances only during the checking of the cash and currency notes. The remittance boxes used, however, to be opened elsewhere and not in my presence. They used to be opened in the strong room. The full bags of coin and the currency note packets or bundles used to be counted and checked, in bulk as it were, with reference to the invoices in the strong room itself and these packets, bundles and bags used thereafter to be brought to us the shroffs on duty for being counted and verified. About 3 or 4 shroffs, including myself, used to take part in counting. This used to take place in the immediate presence of the Taluk Shroff and Golla concerned.

The hall where counting used to take place in the Mysore Public Offices Treasury - is a big and extensive one. We used to count

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the RECORDS.	Additional copying sheets supplied on the
			MYSORE DIVISION	
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			G	



7

count the coins and currency notes in that hall where the Treasurer also used to be - present along with 4 gollas and the Stamp accountant of the Treasury. The Barr -- sepoy used to be at their usual place at the counter.

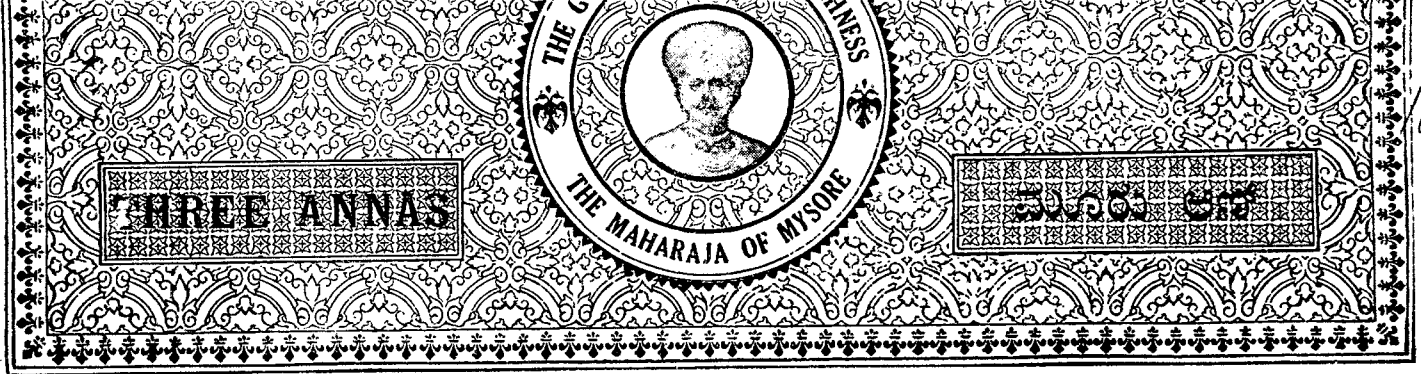
The rules provide for the maximum number of coins of various denominations that can be counted by a shroff per day, if wholly engaged in that work.

I was on duty as shroff on 27-12-1926. An R.T.R. for Rs.17320/8/- was brought by the Mysore Taluk Shroff Honnayya - on that day for encashment at the Mysore District Treasury. This is Exhibit B. On that day the remittance made by the Mysore Taluk to the District Treasury was still untested in part, i.e., the contents of some of the boxes had been checked and taken over and only one more box had yet to be checked. The invoice relating to that remittance is Exhibit C dated 21-12-1926. Exhibit C.1 is the portion of that invoice

that x

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
			RECEIVED	

Copy ready on the	Copy delivered on the	Copied by	Examined by

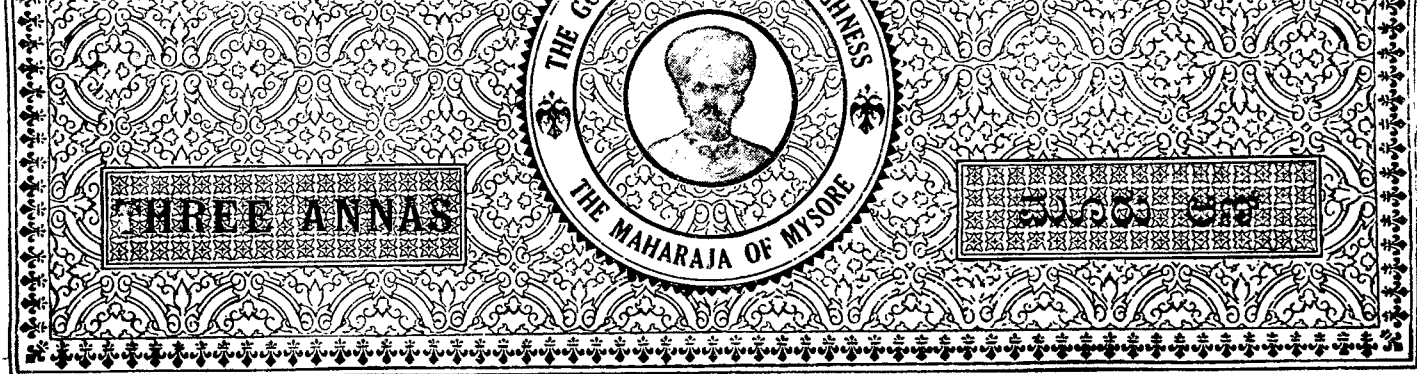


8

invoice that relates to the one box referred to above which had not yet been checked. The amount which that box was said to have contained was Rs.12707/- consisting of currency notes of the value of Rs.11707/- and coins consisting entirely of nickel two anna pieces of Rs.1000/- The contents of this box were checked by us on 27-12-1926. I counted only 7 currency - notes of one rupee each and nickel coins of the aggregate value of Rs.1000/- I did not however count the currency notes of the value of Rs.11700/- as Rs.17000 and odd had to be paid to the same Taluk Shroff on Exhibit B (R.T.R)). I therefore paid him Rs.5620-8-0 to make up Rs.17320-8-0 the value of the R.T.R. I did not count the currency notes as anyhow the - Taluk Shroff had to take them towards the R.T.R. and as he acknowledged receipt of the full - amount on payment of the balance of Rs.5620-8-0.

The rules do not permit the issue of nickel coins of the value of Rs.1000/- or if the one rupee currency notes which had by that

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	



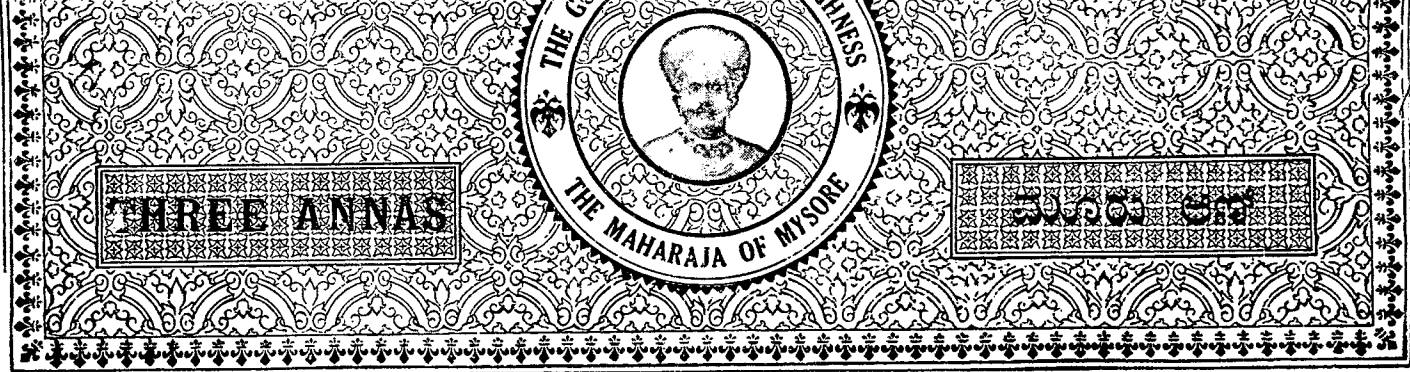
that time been withdrawn from circulation, towards the payment of the R.T.R. I therefore retained the nickel coins and the 7 one rupee currency notes and only returned the balance of the currency notes of Rs.11700/- to the shroff.

The contents of the aforesaid box - were sent to me for being counted only after the packets, bundles and bags had been checked by the District Treasury Officer, with reference to the invoice. On that date I was the only shroff that was on duty as the others had been deputed for other duty and were not present at the Treasury.

There were very heavy transactions at the District Treasury on that day i.e., 27-12-1926. The receipts were under 59 different challans aggregating to Rs.34224-9-1 and the disbursements related to 86 debit vouchers of the aggregate value of Rs.29754-3-10 and I had to manage all this unusually heavy work all alone.

This suit relates to the sum of Rs. 1000/- forfeited in the shape of my 7% bond of

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			L2	



10

bonds of that face value given by me as security, together with interest by way of damages on that sum at 7% per annum.

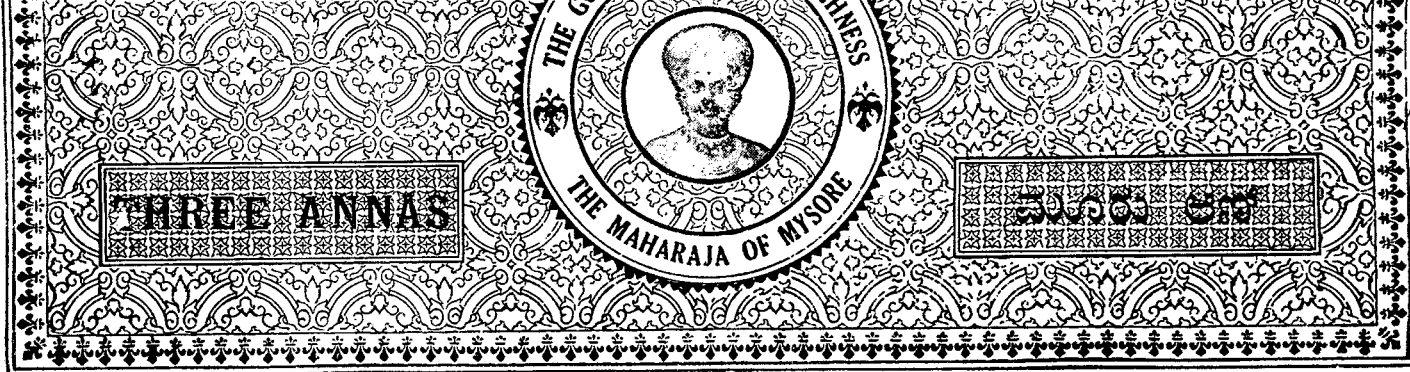
My explanation was not called for prior to this forfeiture. There was no enquiry, departmental or otherwise of any kind before this was done.

Cross-Examination:- Exhibit C2 is in the handwriting of the late Mr. H.Basavaraj Urs who was the then District Treasury Officer. I cannot read it as I do not know English. This writing was on Exhibit C when I counted the coins etc., of the remittance referred to above. That note is dated 21-12-1926.

Honnayya, referred to above was the Mysore Taluk Treasury Shroff who used to come with the Taluk remittances to the District Treasury from about 1922 to April 1927.

I had known Honnayya from even before 1922 as he was first a golla and then an assistant Shroff under me in the Mysore District Treasury

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				<i>Ch</i>



for about 5 years before 1922. It was I that
got him transferred to the Mysore Taluk Treasury.
While checking and counting small coins the -
Taluk Gollar used to be present but in respect
of the counting of rupees and currency notes
Honnayya used to be present. Currency note
boxes used to be opened at the District Treasury
only after the arrival and in the presence of
Honnayya.

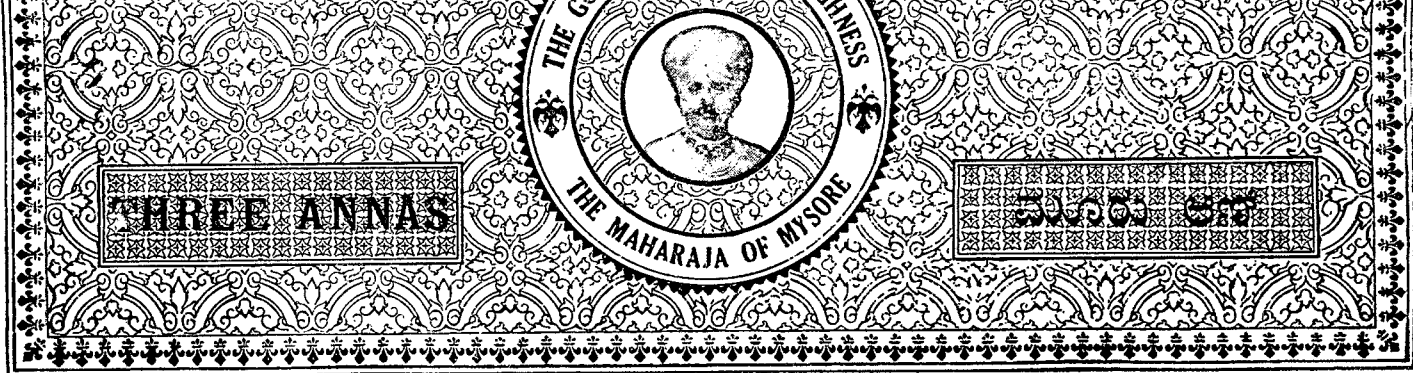
The invoice as per Exhibit C related
to six boxes- and the total amount mentioned
in the invoice was Rs.17650/-.

I cannot say from the references be-
fore me nor do I remember whether Honnayya was
present when the contents of the first five
boxes were counted and taken over. He was
however present when the contents of the last
and sixth box were counted by me as aforesaid.

Neither the Treasury Officer nor the
Treasurer initials the invoice in token of his
having counted and checked the bundles, packets
and bags in each box as it was being opened in

the rt

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	



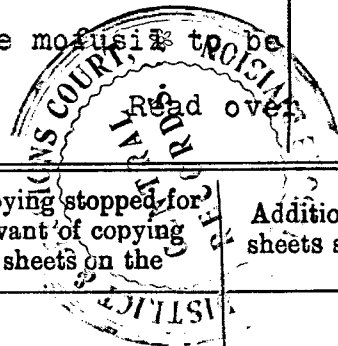
12

the strong room.

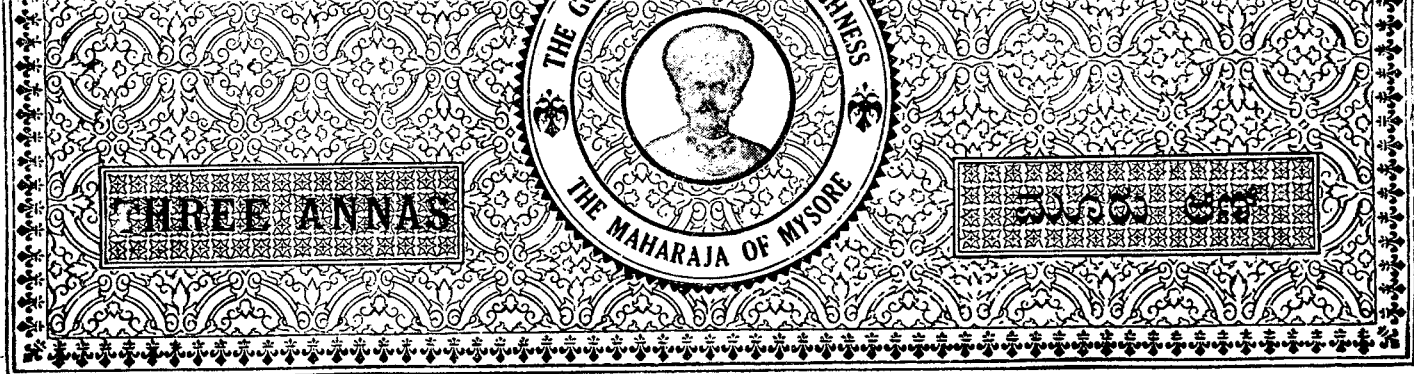
The bags used to be taken out in the - strong room itself and sent out to us for the contents being counted but the packets and - bundles of currency notes only used to be sent in the opened box. All the coins of all de- nominations used to be kept in bags. The - bags were not being sealed. As regards cur- rency notes - one rupee notes of 5 and 10 rupee notes used to be made into packets of 100 rupees each and 10 such packets of the aggregate value of Rs.1000/- used to be made into a bundle. No counting used to take place in the strong room, except the counting of bags of coins and bundles of currency notes.

Note. Witness admits the genuineness of all the invoices stitched together into a book. They are marked Exhibits I to I (46).

The further examination of the witness is stopped as there are some other official witnesses who have come from the mofussil to be examined. Id) K.S.N.



Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



13

over, interpreted and admitted by the witness to be correct.

Sd/ K.Shankaranarayana Rao
District and Sessions Judge.
Mysore Division. 10-12-31.

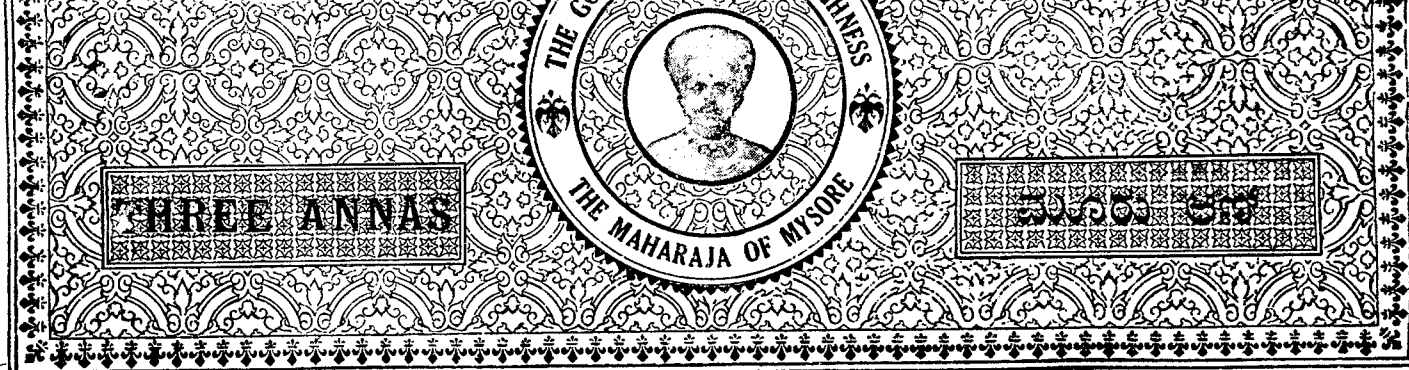
Recalled and sworn . 10-7-1933.

Cross Examination:- Gollar Javara used to be present when small coins were being tested. Shroff Honnayya used to come for testing the currency notes. They used to be tested either before or after the coins were tested.

In Exhibit I, I(1) to I(45) the contents regarding the currency notes show that I tested the currency notes as is shown by the calculations made on the reverse sides except in cases of Exhibit I(4) I(5), I(6), I(41), I(42) and I(43) which show that calculations were made by - Shankarappa and in the case of Exhibit I(13), I(14) and I(19) which are not the originals.

The Treasury Officer opens the bundles of currency notes and sends them to the Head Shroff. I was responsible for counting them. I used to count some of them and get others counted by my

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



14

my subordinates. But the responsibility was mine.

I do not remember if any one except Honnayya came from the Taluk Office to get the currency notes tested.

Re-Examination:- Assistant shroffs used to count the notes. The Government have granted me pension but deducted Rs. 200/- and odd from my pension. Assistant shroffs used to count the notes in front of the Treasury.

Read over, interpreted and admitted by the witness to be correct.

Sd/ C.Narayanaswamy Naidu

District and Sessions Judge,
Mysore Division. 10-7-33

"True Copy"

By order

S. D. N. Naidu

Head Record Keeper.



Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
by 5-6-35 Mr. H. Ramaswamy A.O. for Deft.	11.6.35	6 11/35	6-6-35 by 15-6-35	6-6-35
Copy ready on the	Copy delivered on the	Copied by	Examined by	
11-6-35 by	6 11/4	K. Ramaswamy	Changshankar	

2090



15

In the Court of the District Judge, Mysore Dn,

O.S.No. 8 of 1930-31.

Plaintiff:- Krishnachar.

Defendant:- Government of Mysore.

Deposition of Mr. G.R.Rangasamiengar
alias Ranganna, 2nd witness for
plaintiff. Duly sworn. Dated.10-12-31.

Father's name:- Rama Iyengar

Age:- 54. Caste:- Brahmin.

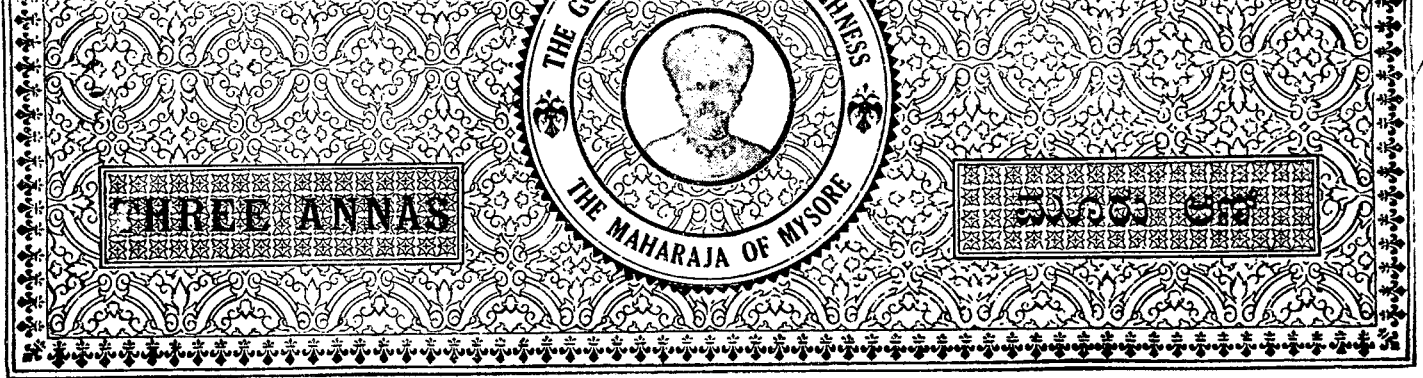
Occupation:- Head Clerk, Deputy Commissioner's
Office, Hassan.

Residence:- Hassan.

I was District Treasurer at the Mysore
District Treasury for about 15 months during
1927 and 1928. The Shroff of the Taluk Treasury
concerned used to accompany remittances from
Taluk Treasuries to the District Treasury along
with the escort officer and Barr ~~sepoys~~ sepoys.
The District Treasury Officer used to receive
the remittance boxes at the Treasury. If there
was enough time the amounts would be counted
and taken over from the Taluk shroff; otherwise
the sealed boxes themselves would be kept in
the strong room under double locks. Invoices
ix

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the

Copy ready on the	Copy delivered on the	Copied by	Examined by
			

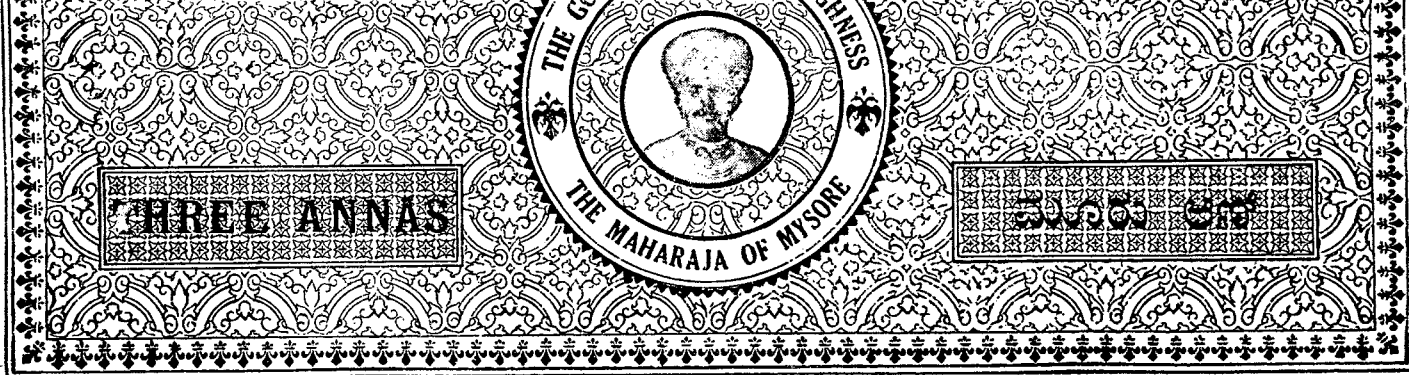


16

Invoices in triplicate used to be sent by the Taluk Treasury with the remittances. One of the triplicates being carried by the Escort Officer and the other 2 by the Shroff. The Treasury Officer used to examine the seals on the box and on being satisfied that they were intact, would acknowledge the fact of receipt of the boxes on the invoice brought by the - Escort Officer.

The key of one of the 2 locks on the strong room used to be with the District -- Treasury Officer and that of the other lock with the Treasurer i.e., with me when I was holding that office. The District Treasury Officer used to intimate the date of actual counting of the amount in the Remittance boxes kept as aforesaid in the strong room and on the date fixed the boxes would be opened inside the strong room itself and the contents of the boxes used to be roughly checked and the bags containing coins used to be sent out for being counted in details and the bundles of notes would be put back into the box and

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Ca	

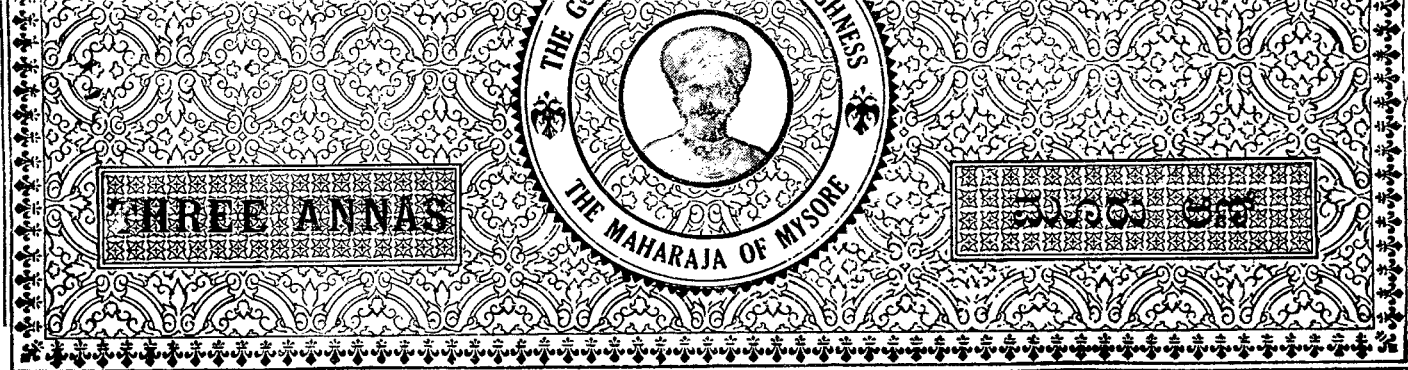


and also sent out for being counted. The numbers of bags and packets of notes used to be checked with reference to the invoice and the numbers on the boxes and then sent out for being counted as aforesaid. This rough checking after the opening of the boxes would take place in the strong room in the presence of the District Treasury Officer, the Treasury, the Taluk Shroffs and the District Treasury - Shroffs and the sepoy on duty.

Preferences used to be given to remittances from outside the Mysore City in the matter of counting and taking over of the remitted amounts. As regards the remittances from the Mysore - Taluk Treasury there used to be some delay. - Say of a week or fortnight, owing to the said preference given to moffussil remittances.

During the period I was Treasurer in the District Treasury there were 4 Shroffs and 4 Gollars and the work of counting used to be - distributed amongst all the 4 shroffs.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Ca	



The work of counting the coins and notes in detail by the shroffs would be given only after the said rough checking of bags and - bundles in the boxes by the District Treasury Officer.

I remember to having given my explanation on a statement of the delays in the - counting of moneys relating to remittances made by the Mysore Taluk Treasury to the District Treasury. Those statements are Exhibits A and A.1. A.2 is P.W.1's explanation in regard to those statements and my explanation is A.3. Mr. D.Krishne Urs was the then Treasury Officer and he has also given his explanation.

The procedure observed in making remittances from the District Treasury to the - Taluk Treasuries was in consonance with the - rules prescribed by the Civil Account Code.

The Shroffs take their places in the District Treasury in Mysore in the same Hall, and near the place, where the Treasurer takes his seat. All the transactions carried on by

~~there~~

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Ca	



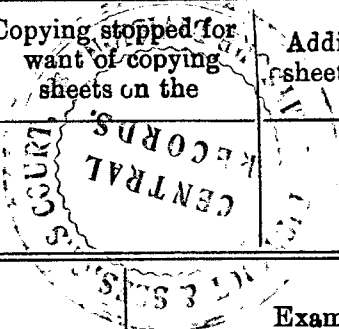
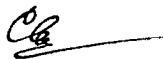
160

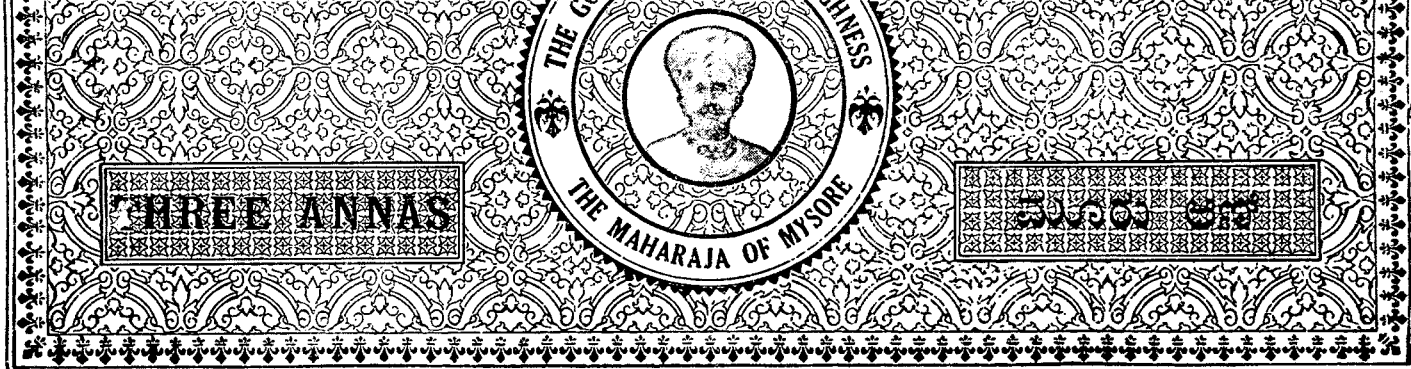
by the Shroffs are visible to the Treasurer.

Cross-Examination:- I was District -
Treasurer at Mysore from 10-1-1927 up to
May 1928. I was not working in the Treasury
at any time before.

There was no system of weightment of
the remittance boxes at the Mysore District
Treasury though according to the Rules laid
down the remittance boxes must be weighed
and their weights noted down on the ~~xx~~ invoices
by both the taluk and District Treasury -
Officers. According to those rules the
remittance boxes must be opened and their -
contents checked immediately after their -
receipt at the treasury whether the shroff
in charge accompanies the remittance or not.

There is no provision in the Rules
for keeping unopened sealed remittance boxes
in the Treasury after their receipt from
another treasury. The rules provide, on the
other hand, that it is the bags containing
coins and the parcels containing currency

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
				
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



currency notes that should be kept in the -- strong room after receipt of remittances. But this rule was not being observed in practice at the Mysore District Treasury.

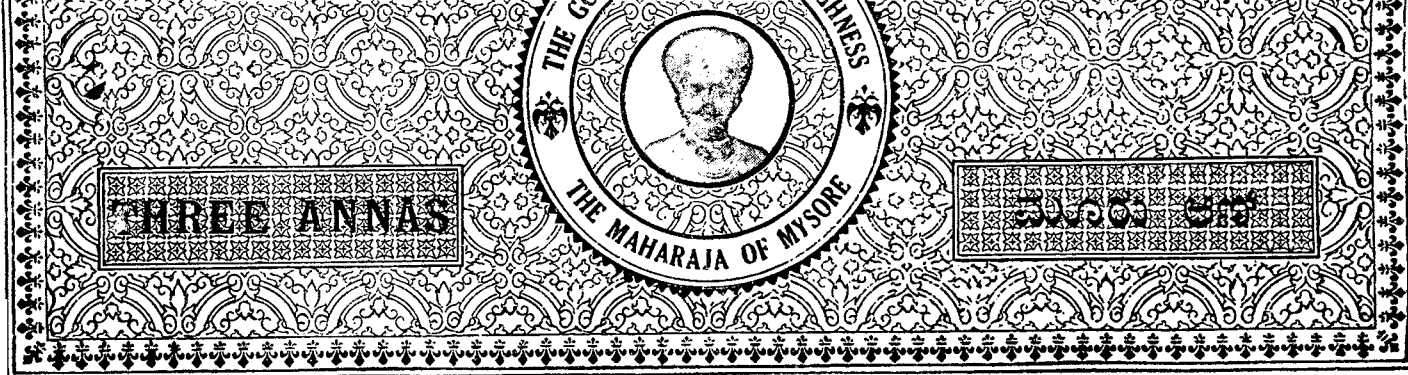
I see the statement Exhibit II consisting of 2 sheets. It was prepared while I was District Treasurer at Mysore. I say so from the date given therein. It bears the signatures of the then District Treasury Officer Mr. Krishne Urs.

Invoices dated 12-1-27, 7-2-27, 18-2-27 and 4-3-27 were received during my time as Treasurer. These invoices include coins as well as currency notes. In none of these invoices are the numbers of bundles of currency notes or the numbers of bags mentioned.

The invoice received in the District Treasury on 4-3-27 by the Mysore Taluk Treasury is not dated. The space intended for the date - month etc., is left blank. The amount covered by it was Rs.62500/-. The detailed checking and counting took place or rather completed

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
			SC 800- 7/1/27	

Copy ready on the	Copy delivered on the	Copied by	Examined by
			Cl



21

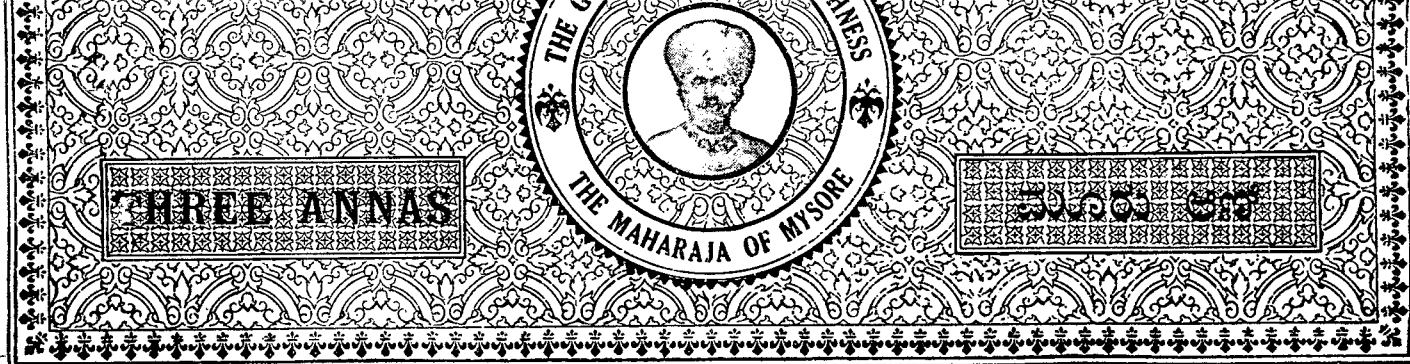
completed on 14-3-1927 as noted by Shroff --
Krishnachar (plaintiff) on the original in-
voice. The Sheristedar that sent the invoices
referred to by me was Mr. P.N.Venkataraghava
Iyengar.

The remittance received on 4-3-27
was sent with shroff Honnayya. The name -
first written in the invoice was that of -
Gollar Javaraiya but this has been scored out ✓
that of Honnayya substituted. Out of the
said total sum of Rs.62500/- Rs.43550/- was
in currency notes.

If a remittance box contained both
bags of coins and bundles of currency notes
the box was being opened and the numbers of
bags and partels used to be checked and after-
wards they used to be put back into the box,
which would then be sent to the Shroff for
being checked and counted in detail.

The shroffs had to attend to the de-
tailed checking and counting of both the coins
and the currency notes. The Taluk Shroff -

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			C/a	



22

Shroff used to be present at this detailed counting by the District Treasury Shroffs.

Re-Examination:- Nil.

Read over, interpreted and admitted by the witness to be correct.

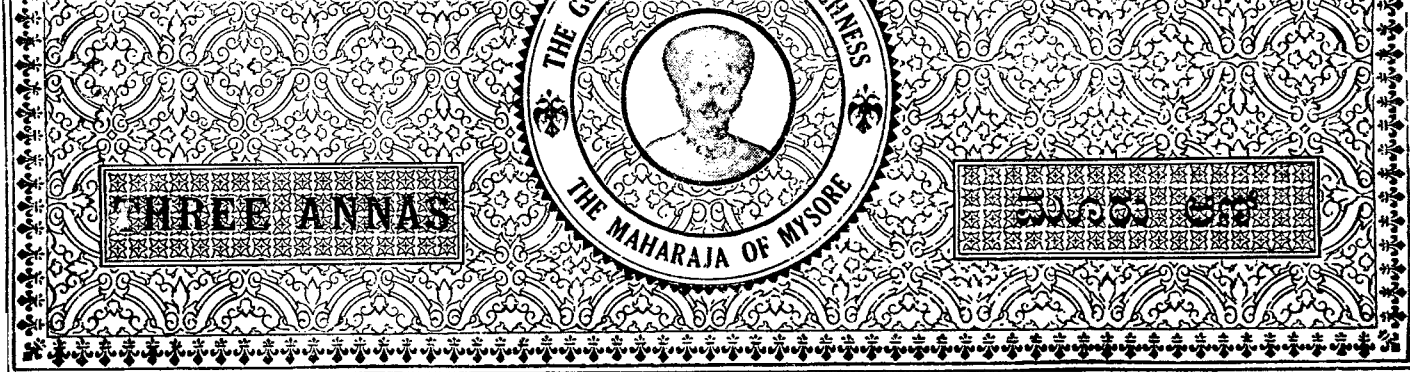
Sd/ K.Shankaranarayana Rao
District and Sessions Judge,
Mysore Division.
10-12-31

"True Copy"

By order

S. Srinivas Reddy
Head Record Keeper.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
5-6-35 leg Mr. K. Ramaswamy Adv for Deft	11-6-35	6 11/35	6-6-35 leg 16-6-35	6-6-35
Copy ready on the	Copy delivered on the	Copied by	Examined by	
1-6-35 u	11/35	K. Ramaswamy Sd	Chandrashekar	



23

In the Court of the District Judge, Mysore Dn,

O.S.Case No.8 of 1930-31.

Plaintiff:- Krishnachar

Defendant:- Government of Mysore.

Deposition of H.S.Venkatanarasimhachar

3rd witness for plaintiff.

Duly swom. 11-2-32.

Father's name:- Sreenivasiengar.

Age:- 36 Caste:- Sreevishnava Brahmin.

Occupation:- Accountant, District Treasury, Mysore.

Residence:- Mysore.

I am an accountant in the District Treasury, Mysore. I produce as per summons a book called Untest book of District Treasury - containing entries from 8-11-1926 to 11-7-1930, as also Treasurer's Cash Book of the Treasury with entries from 10-11-1926 to 31-10-1927.

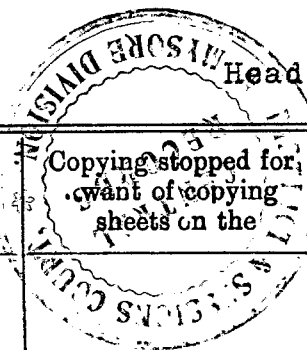
Cross-Examination:- Nil.

Read over, interpreted and admitted by the witness to be correct.

Sd/ K.Shankaramarayana Rao
District Judge. 11-2-1932.

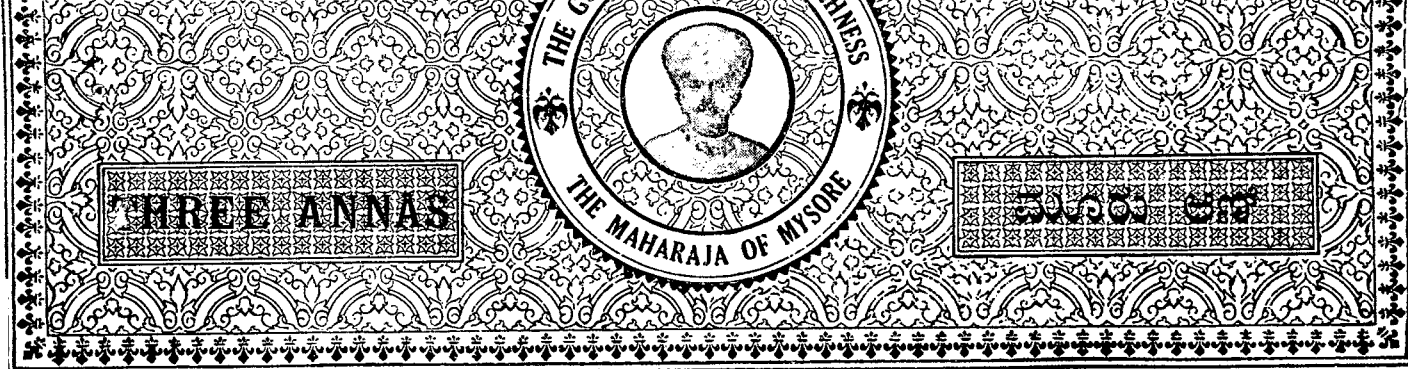
By order

"True Copy"



Head Record Keeper.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Cp	



24

In the Court of the District Judge, Mysore Dn,

O.S.Case No.8 of 1930-31

Plaintiff:- Krishnachar

Defendant:- Government of Mysore.

Deposition of Mr. V.S.Vasudeva Rao, 4th
witness for plaintiff. Duly Sworn. 11-2-32.

Father's name:- V.N.Sreenivasa Rao

Age:- 58. Caste:- Madhva Brahmin.

~~Exst~~ Occupation:- Retired Amildar.

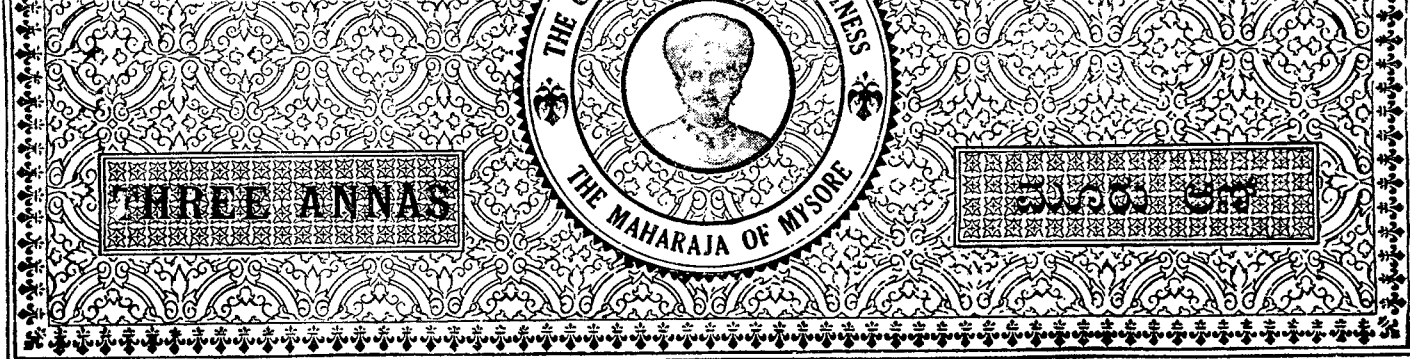
Residence:- Mysore.

I was District Treasury Officer,
Mysore District, for 2 periods, first in 1918-19
and again during the years 1925-26.

Remittance boxes from Taluk Treasuries
to the District Treasury used to be accompanied
by an invoice in triplicate containing particulars
of cash, currency notes- with details of denomi-
nations. The Taluk Shroff used to accompany the
remittance. The boxes would come locked and sealed.

If the day of receipt was a Friday the
boxes would be opened and the amount checked with
reference to the invoices in the presence of the
Barr Sepoys. The rough cheque of the particulars

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	



particulars contained in the invoice with the numbers of bags of cash and bundles of currency notes would be made in the strong room in the presence of the Taluk Shroff and the Barr Officer.

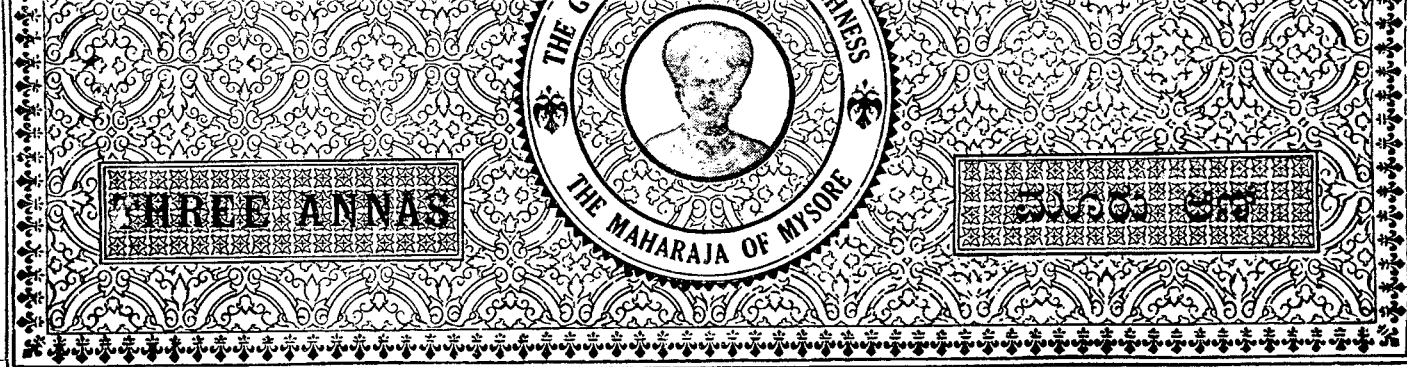
The counting would then follow by the -- District Shroffs in the presence of the Taluk Shroff outside the strong room where the shroffs usually sit.

If it is not a free day then only the seals of the boxes would be examined and the same kept in the strong room- pending detailed examination and counting on a convenient date. The Taluk - Shroff would bring with him all the keys of the remittance boxes. The day for counting would be fixed with the knowledge of the Taluk Shroff. It is the District Treasury Officer that fixes the day for counting. By a free day I mean a day when there are no heavy transactions in the District -- Treasury.

We used to do counting in the case of - remittances from the mofussil as promptly as possible to avoid the detention of the Taluk Shroffs. But in the case of remittances from the Mysore Taluk there would usually be delay. This was being caused by

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the

Copy ready on the	Copy delivered on the	Copied by	Examined by
			CG



by an unusually large number of copper coins that had to be counted.

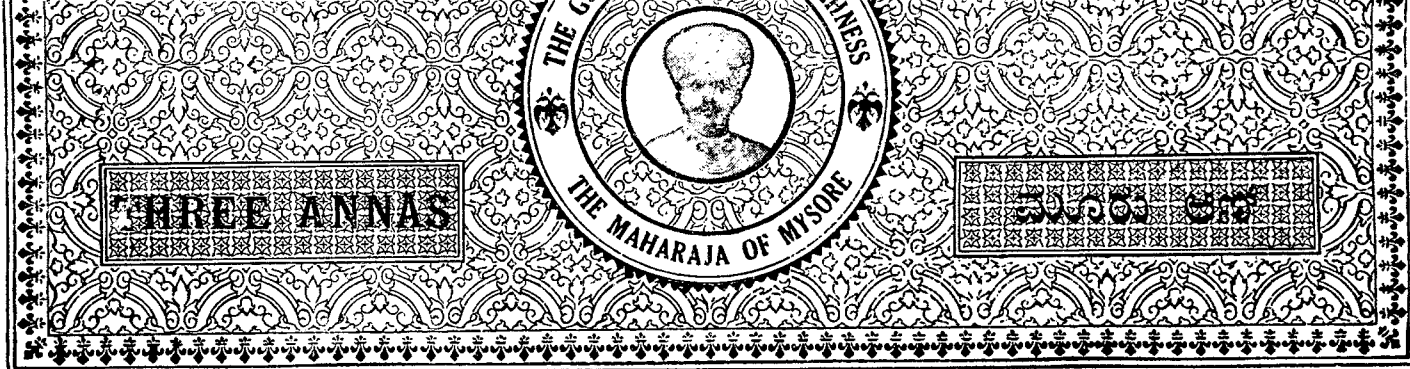
For opening the boxes and examining the bags and bundles with reference to invoices the presence of the District Shroff was unnecessary.

Cross-Examination:- During the 2nd of the 2 periods referred to above, I was in the District Treasury for about 10 months or one year. I believe I was in charge in November 1925 and I find that I was in charge till July. Mr. Basavaraj Urs succeeded me in about August 1926.

I do not remember having submitted any report in regard to the unusual delays in getting the Mysore Taluk Treasury Remittances counted in the District Treasury. The rules require that counting should be done as promptly as possible. The Deputy Commissioner also used to become aware of the fact of such delays in the course of his monthly inspection of the District Treasury.

There used to be delays in respect of remittances from the Mysore Taluk Treasury i.e. several days used to elapse between the date of

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			G	



27

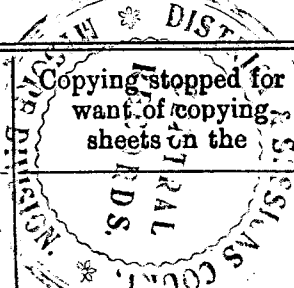
of receipt of remittance and the actual shroffing of the contents. These delays appeared to me to be unavoidable and not deliberate or suspicious. I may have written to the Amildar asking him - not to send remittances in the last week of the month. But I have no recollection if after I had so written that practice was discontinued.

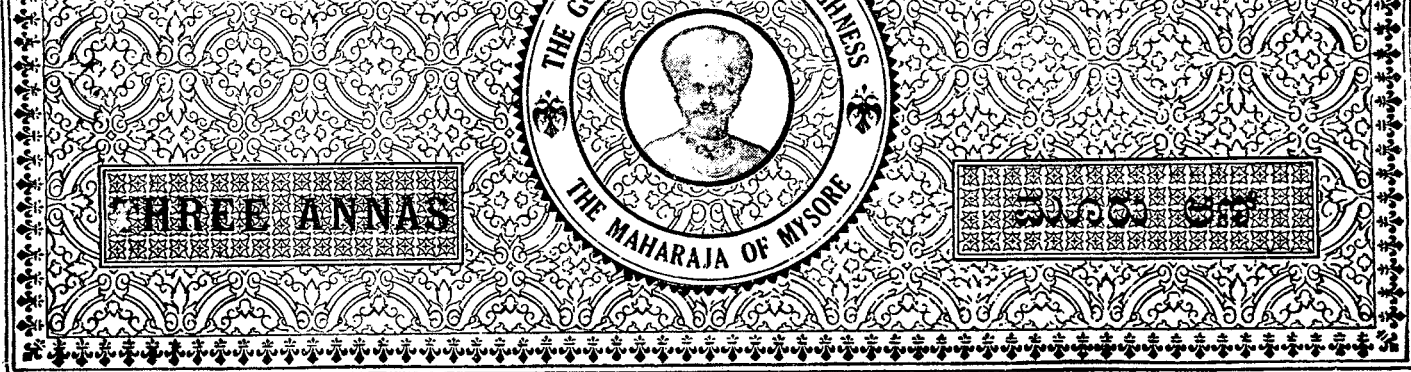
I used to inspect all the Taluk Treasuries, including the Mysore Taluk Treasury, once a year.

During the years 1925 and 1926, when I was in charge of the Mysore District Treasury, I inspected the Mysore Taluk Treasury only once. I do not remember if when I so inspected any remittance from that treasury to the District Treasury was pending testing in the latter treasury.

I used to inspect treasuries as per -
questionare printed as per rules.

In 1928 or so when I was Taluk Amildar in Mysore, the then Deputy Commissioner Mr. Ramanathan called for certain information regarding the procedure adopted in the Mysore District Treasury.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
				
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



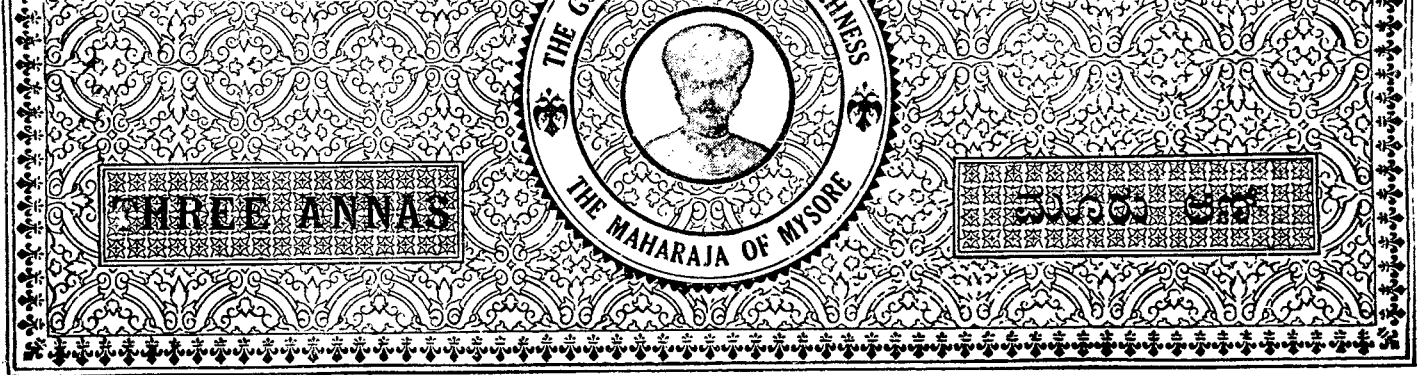
In connection with the alleged defalcations in the Mysore Taluk treasury a sum of Rs.100/- was recovered from my pay. I did not protest as I thought that there was not much use in doing so. This must have been done under the orders of the Comptroller.

While opening the taluk remittance boxes in the strong room either I or the District Treasurer would be present. No record is maintained which shows as to which of these 2 officers used to be so present.

After checking the bags and bundles, bag after bag, and bundle after bundle would be sent outside for being counted and tested by the shroffs. After opening a box all the contents thereof would be sent to the Receiving Shroff for the amount being counted and checked. If a box contained both money bags and bundles of currency notes, all these would be sent out together for the aforesaid purpose.

Out of the total number of boxes received in a remittance as many of the boxes as could be

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Ca	

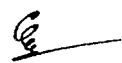


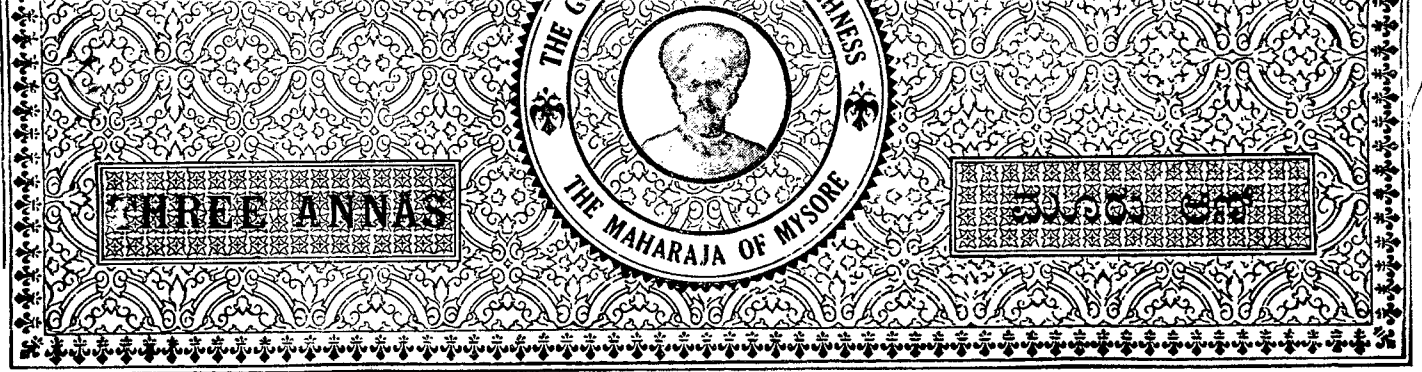
170

be conveniently checked on that day would be - opened and the contents thereof sent out all - together. The checking and counting used to take place at the counter by the District Shroff in the presence of the Taluk Shroff. The counting of the contents of all opened boxes would be completed by the close of that day.

Once a box containing bundles of currency notes was opened - the counting of the notes not being a ~~complete~~ complicated matter - the counting would be completed and not left unfinished. Shroffs would examine the bundles of currency notes first and then the coins in bags. It was not necessary for either the treasury Officer or the Treasurer to be actually present during the counting by the District Shroff.

In the report that I made in the above connection to the Deputy Commissioner, Mysore - District on 8-6-1928 I have referred only to the practice regarding counting of the contents of bags. I have not referred therein to the practice touching bundles of currency notes and to the

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



30

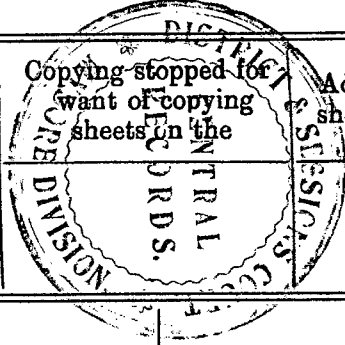
the mode of counting their contents.

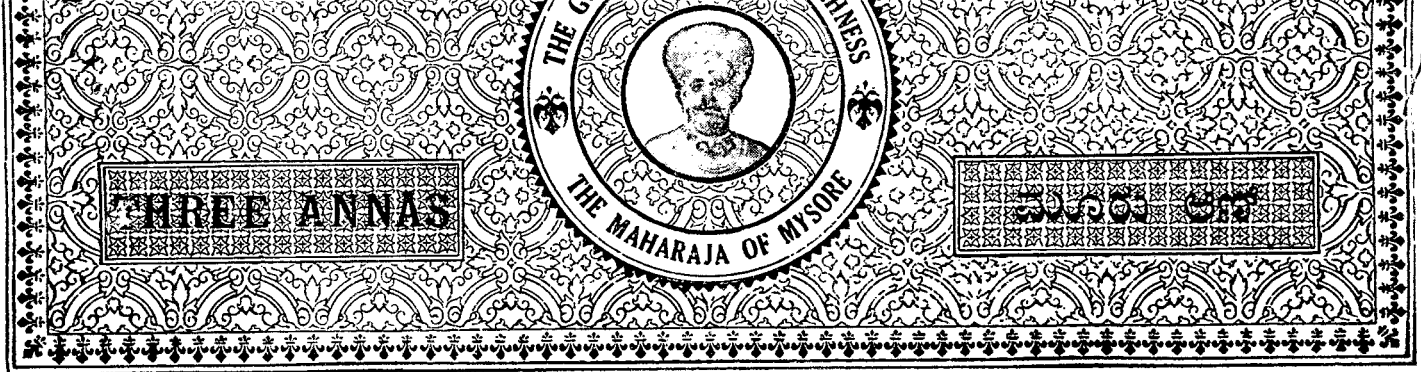
It was a part of my duty to count packets of currency notes contained in each bundle inside the strong room itself, before sending out the bundles for the contents being counted and I used to observe this procedure though I have not referred to this in my explanatory memo aforesaid.

I was not making any note or any record to show that the number of packets in each bundle - tallied with the invoice.

Re-Examination:- The omission to refer to the procedure regarding bundles of currency notes is due to the fact that the explanatory memo was prepared in a hurry and that there was no specific question regarding that point. The omission was unintentional and it did not strike me that I - should refer to the bundles also. If I had known that was asked for was an explanation, I would have prepared it with greater care and made it exhaustive and full.

Cross-Examination with permission:- Exhibit III

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			 	



31

Exhibit III is the explanatory memo submitted by me and Exhibit III(a) is an enclosure thereto.

I have made my observations regarding bundles of currency notes in Exhibit III (a).

Read over, interpreted and admitted by the witness to be correct.

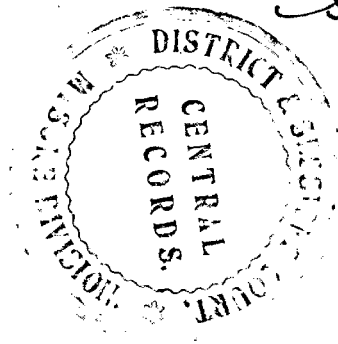
Sd/ K.Shankaranarayana Rao

District Judge. 11-2-32.

"True Copy"

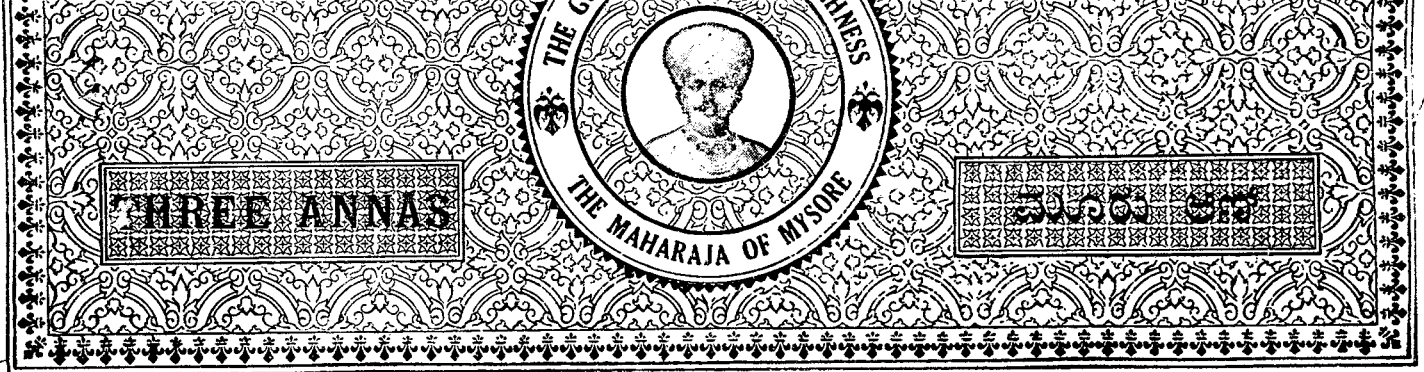
By order

Head Record Keeper.



Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
5-6-35 by Mr. K. Ramaswamy Asst. Secy	11-6-35	6 11/35	6.6.35 by 15-6-35	6.6.35
Copy ready on the	Copy delivered on the	Copied by	Examined by	
11-6-35 by	11/35	K. Ramesh Babu Suby	Changamunda	

1256



32

In the Court of the District Judge, Mysore Dn.

O.S.No. 8 of 1930-31.

Plaintiff:- Krishnachar

Defendant:- Government of Mysore.

Deposition of Mr. D.Krishne Urs. 5th witness
for plaintiff. Duly sworn. 11-2-32.

Father's name Mr. Basavaraje Urs.

Age. 37, Caste:- Ursu

Occupation:- Asst. Commissioner.

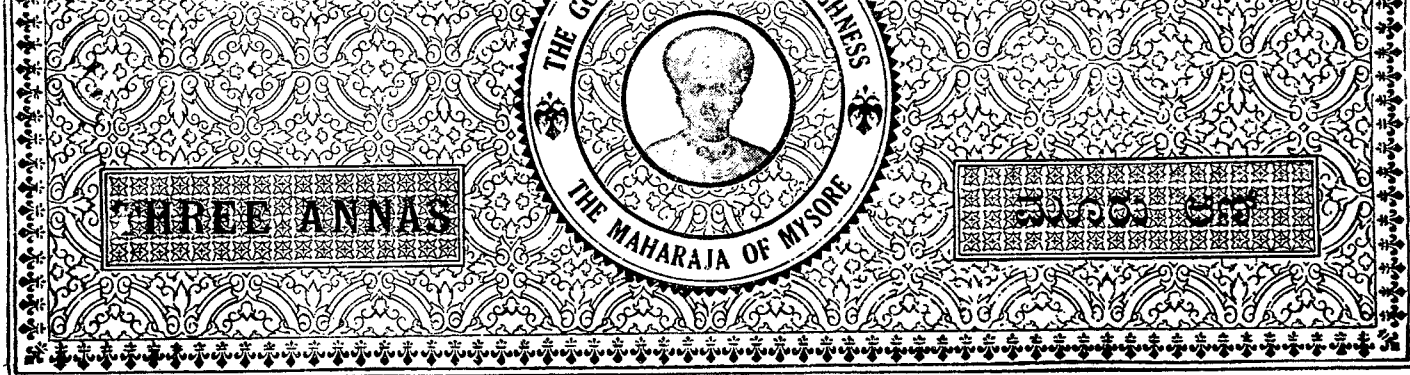
Residence:- Mysore.

I was the Treasury Officer, Mysore
District Treasury in about 1926 or 1927.

I see the report Exhibit A.3. I
submitted this in my capacity as District Treasury
Officer on 23-6-1927 to the Deputy Commissioner,
Mysore District.

The usual practice was to count the
amounts received by way of remittances from -
Taluk treasuries, on the very day of receipt,
if there was time. If there was no time, then a
day would be fixed by the Treasury Officer, having
due regard to the convenience of the District
Treasurer and District Shroff.

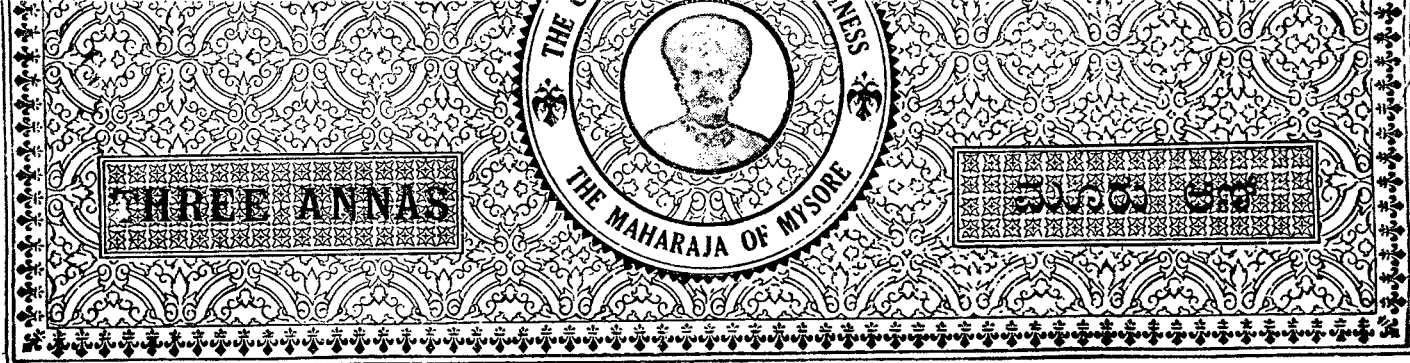
Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Ca	



The remittance boxes would first be opened inside the strong room. Either I or the District Treasurer would be present at the time as also the Taluk Shroff and the Barr Officer in charge of the remittance. On opening the box or boxes the contents thereof i.e., the numbers of bags and bundles would be checked with reference to the corresponding numbers given in the invoice. If there was time the opened boxes with the contents would be sent out to the counter for being checked and counted by the shroffs in the presence of the Taluk Shroff concerned.

Cross.Examination:- I see the statement Exhibit IV. It was sent from the Mysore District Treasury. It bears my signature as District Treasury Officer. According to Exhibit IV Mr. V.S.Vasudeva Rao (P.W.4) was District Treasury Officer from 25-9-1925 to 25-7-1926. He was succeeded by Mr. Basavaraj Urs who was in charge of that office from 26-7-26 to 13-3-1927. I succeeded him, having taken charge on 14-3-1927 and continued till about October 1928.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			G	



34

Before coming to the charge of this -
District Treasury I was in charge of the Shimoga
District Treasury for only a few days.

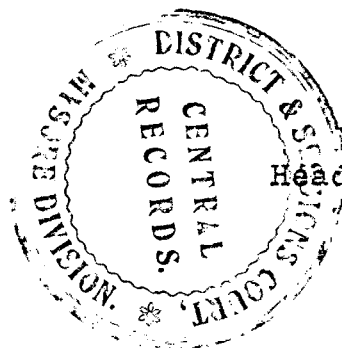
I entered service in January 1925 as
Probationary Assistant Commissioner. I passed
the Account Higher Examination later on.

Exhibit V is a copy of the proceedings
of Government dated 9/10-11-1928 allocating res-
ponsibility for Rs.9100/- out of the amount al-
leged to have been defalcated. Rs.1300/- was
allocated to the District Shroff i.e., the plaintiff.

Re-Examination:- Nil .
R.O.I.A.C.
Sd/ K.Shankaranarayana Rao
District Judge. 11-2-32.

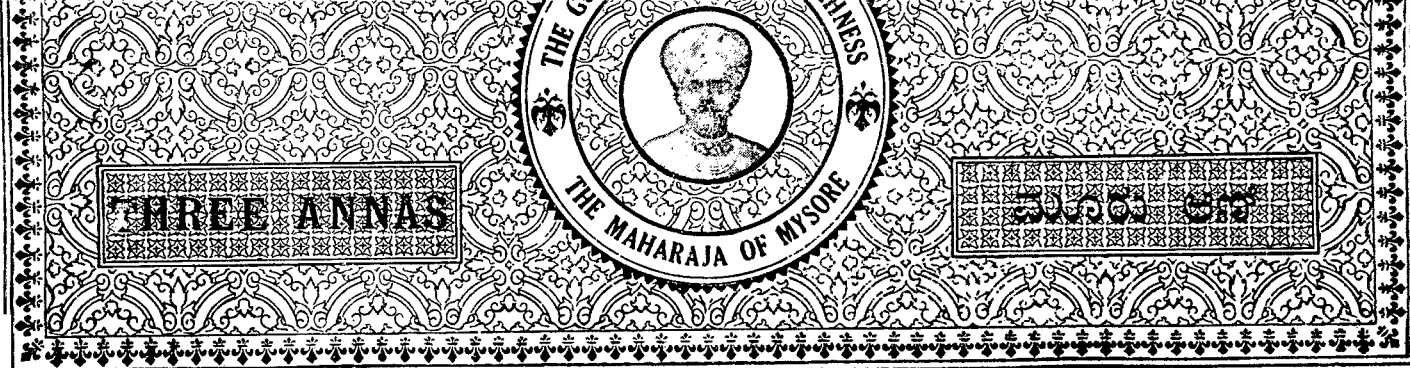
"True Copy"

By order



Head Record Keeper.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
11-6-35 K. Ramaswamy Adv & Dept	11-6-35	11/35	6-6-35 15-6-35	6-6-35
Copy ready on the	Copy delivered on the	Copied by	Examined by	
11-6-35	11/35	K. Ramaswamy	Gangadhar Reddy	



35

In the Court of the District Judge, Mysore Dn,
O.S.No.8 of 1930-31.

Plaintiff:- Krishnachar

Defendant:- Government of Mysore.

Deposition of K.Purnachar, 1st witness for
defendant. Duly Sworn. 29-8-32.

Father's name:- K.Rangavittalachar.

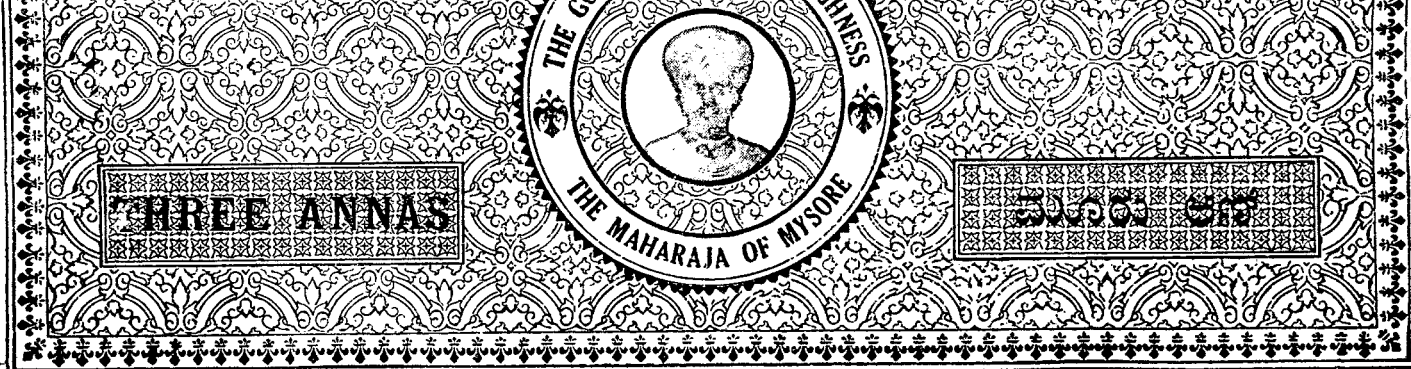
Age. 41. Caste:- Madhva Brahmin

Occupation:- Prosecuting Inspector

Residence:- Mandya.

I was Inspector of the A.Division Mysore City in 1927. On 29-3-1927 I received a complaint from the Mysore Taluk Amildar through the Assistant Superintendent, Mysore that Rs.13000/- were missing from the Double Lock box in the Mysore Taluk Treasury. Exhibit VI is the report of the Taluk Amildar addressed to the Assistant Superintendent of Police which was sent to me. It is in the handwriting of the late Mr. V.S. Rajagopalachar, the then Amildar. After Exhibit VI reached the A.S.P. Mr. Siddaraj Urs, both he and I proceeded at once to the Taluk Treasury by 4 P.M. We inspected the cash currency notes etc., found in the whole - Treasury including the Double LockBox, checking

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
			RECORDS DIVISION	
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Ca	



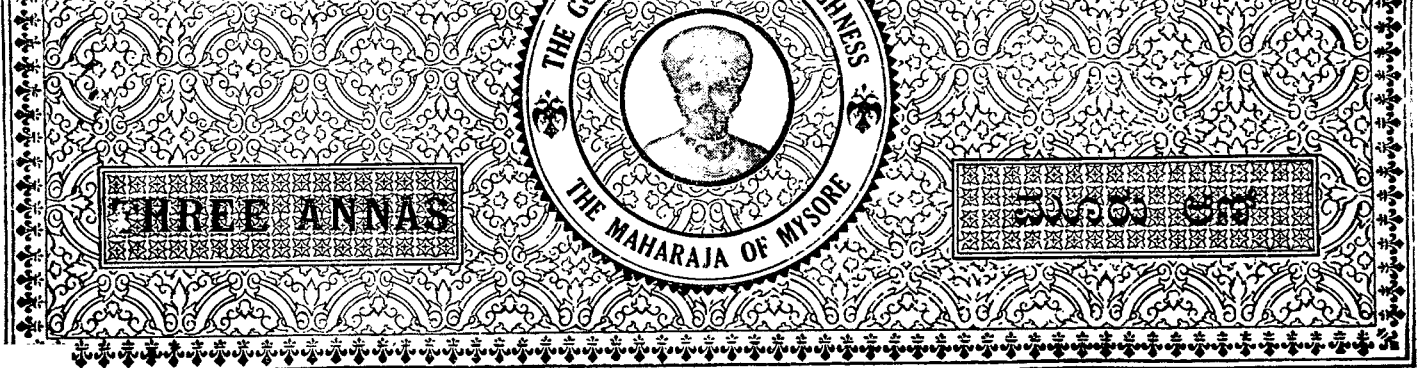
checking it with the accounts and found that the amount in the double lock box was short by Rs.13000/- consisting of 800 ten rupee notes and 1000 five rupee notes. The inspection was carried on in the presence of the said Amildar and the Revenue Sub Division Officer Mr. T.Abdul Khadar. The result of inspection was noted in the Double Lock register by the Amildar the late Mr. V.S.Rajagopalachar, in our presence. No. I cannot exactly say whether the said note Exhibit VII(a) found in the Double Lock Register. Exhibit VII was made in our presence. But I know that the correctness of the contents of that note was verified by us on ~~inspection~~ inspection.

I myself prepared a ground plan of the Mysore Taluk Treasury prepared as per Exhibit VIII. It is drawn to scale.

I then started the investigation in the case with the Taluk Sheristedar, the Shroff and the Head Gumasta, as the accused persons and I - eventually placed a charge sheet against them before the City Magistrate.

Mr. D.Shashagiri Rao, who was the C.I.D.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				



37

C.I.D. Inspector then, checked the accounts of the Taluk Treasury with reference to remittances etc., during that investigation.

Cross-Examination:- Nil.

R.O.I.A.C.
Sd/ K.Shankaranarayana Rao
District Judge. 29-8-32.

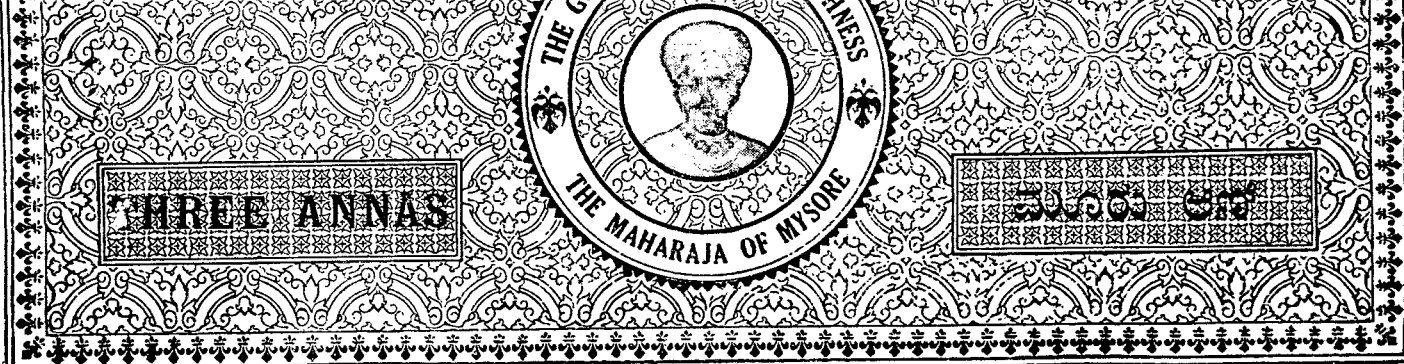
"True Copy"

By order

Sd/ K. Shankaranarayana Rao
Head Record Keeper.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
my 5-6-35 by Sd Ramaswami Asst 3 Dept	11-6-35	6/34 11	6-6-35 15-6-35	6-6-35
Copy ready on the	Copy delivered on the	Copied by	Examined by	
6-35 by	11/35	K. Ramaswami Asst	Chandrasekhar Asst	

426



In the Court of the District Judge, Mysore Dn.

O.S. Case No. 8 of 1930-31.

Plaintiff:- Krishnachar

Defendant:- Government of Mysore.

Deposition of Mr. D. Seshagiri Rao, 2nd witness
for Defendant. Duly Sworn. 11-7-1933.

Father's name:- D. Hanumantha Rao

Age:- 47. Caste:- Madhva Brahmin.

Occupation:- Principal, Police Training School.

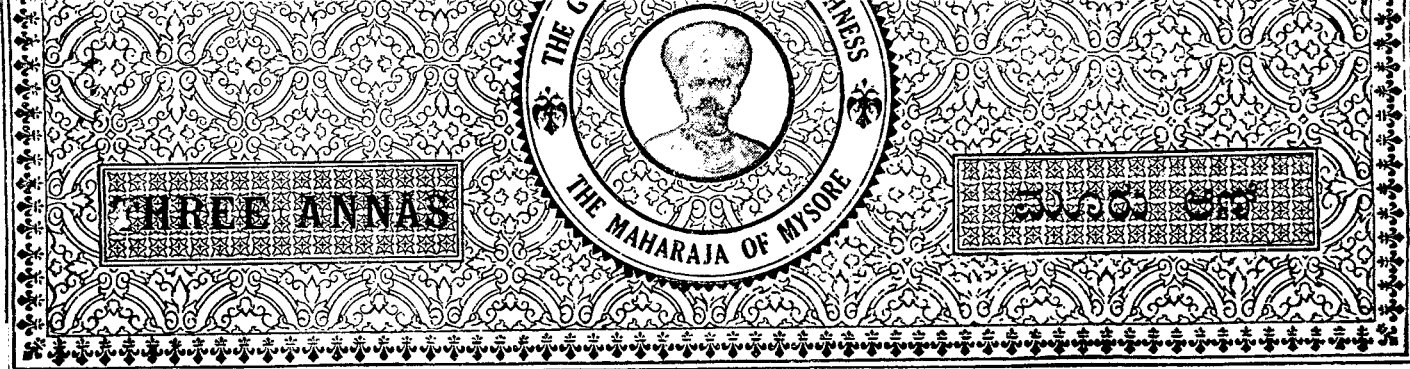
Residence:- Bangalore.

I examined the accounts of the Mysore Taluk Treasury in 1927 in connection with the Treasury Defalcation case. I examined ~~the~~ the registers and invoices etc., from July 1924 to end of March 1927.

Exhibit I (2) is the original invoice sent to the District Treasury from the Taluk Treasury. According to it Rs. 8490/- was sent in currency notes. The remittance consisted of 200 ten rupee notes and 302 five rupee notes, besides others.

~~Exhibit IX(a)~~ According to the entry Exhibit IX(a) in the Double Lock Register,

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Cly	



300 X 10 and 100 X 5 currency notes were taken from this remittance. The totals tally but the denomination vary.

On 30-8-24 as per I(2)
On 27-9-24 as per I(3)
On 31-10-24 as per I(14)
On 29-11-24 as per I(5)

and on the dates mentioned Exhibit I(6) to I(46)

remittances were sent from the Treasury. Out of these remittances on 27-9-24 as per Exhibit I(3) currency notes of the value of Rs.14435/- were sent. They consisted of 100 X 5 , 35 X 100 among other denominations. But as per Exhibit IX(b) the total of notes taken out was Rs.14435 and they consisted of 300 X 5 and 23 X 100.

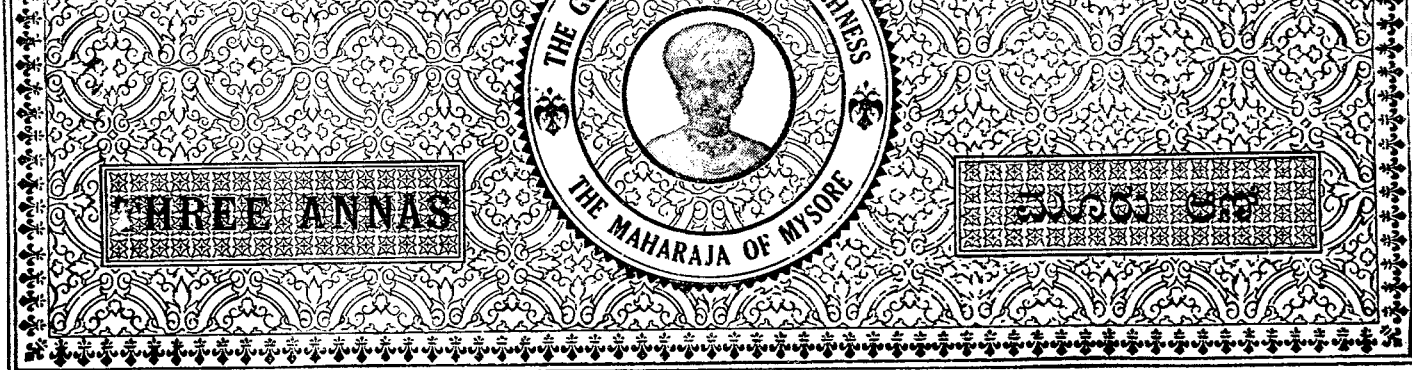
On 23-12-1924 as per Exhibit I(6) the total value of C.Notes sent was Rs.13110/- and they consisted of among other denominations. 18 X 100 and 666 X 10 But Exhibit IX(c) shows that notes of the following denominations were taken out,

33 X 100 and 566 X 10

On 31-8-25 as per Exhibit I - a sum of Rs. 4500/- was sent in currency notes and they consisted of 635 X 5 and 325 X 1,

But as per Exhibit IX(d), 535 X 5 and 825 X 1 were taken

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Ae	



40

taken out. This did not affect the total value.

On 28-9-25 as per Exhibit I(1) the remittance included notes of 550 X 5 and 400 X 1.

But as per Exhibit IX(e) the c.notes taken out were, 450 X 5 and 900 X 1.

There were differences in the denominations on these five days.

Read over, interpreted and admitted to be correct.

Sd/ *C. Narayana Swamy Waidu*
D. Sankararamaiah

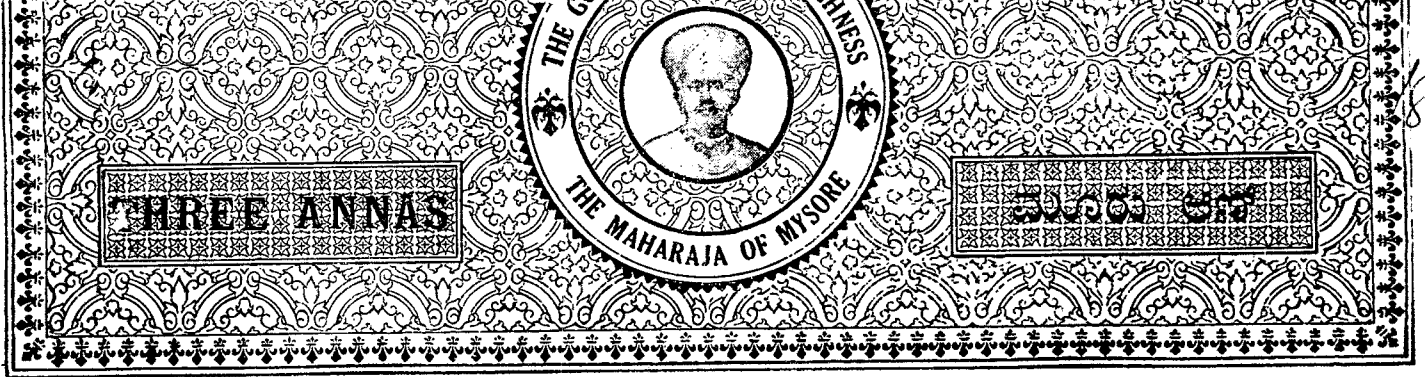
District Judge.
11-7-33.

"True Copy"

By order

S. Srinivasulu
Head Record Keeper.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
<i>5-6-35</i> <i>M. K. Ramaswamy</i> <i>Asst Secy</i>	<i>11-6-35</i>	<i>6</i> <i>11-6-35</i>	<i>6-6-35</i> <i>15-6-35</i>	<i>6-6-35</i>
Copy ready on the	Copy delivered on the	Copied by	Examined by	
<i>11-6-35</i>	<i>6</i> <i>11-6-35</i>	<i>K. Srinivasulu</i> <i>Secy</i>	<i>Chandrasekhar</i>	



41

In the Court of the District Judge, Mysore Dn.

O.S. Case No. 8 of 1930-31.

Plaintiff:- Krishnachar

Defendant:- Government of Mysore.

Deposition of Hanumantha Rao, 3rd witness
for defendant, Duly Sworn. 12-7-1933.

Father's name Sreenivasa Venkatesh

Age- 35 Caste:- Brahmin.

Occupation:- Gollar, Taluk Office, Mysore.

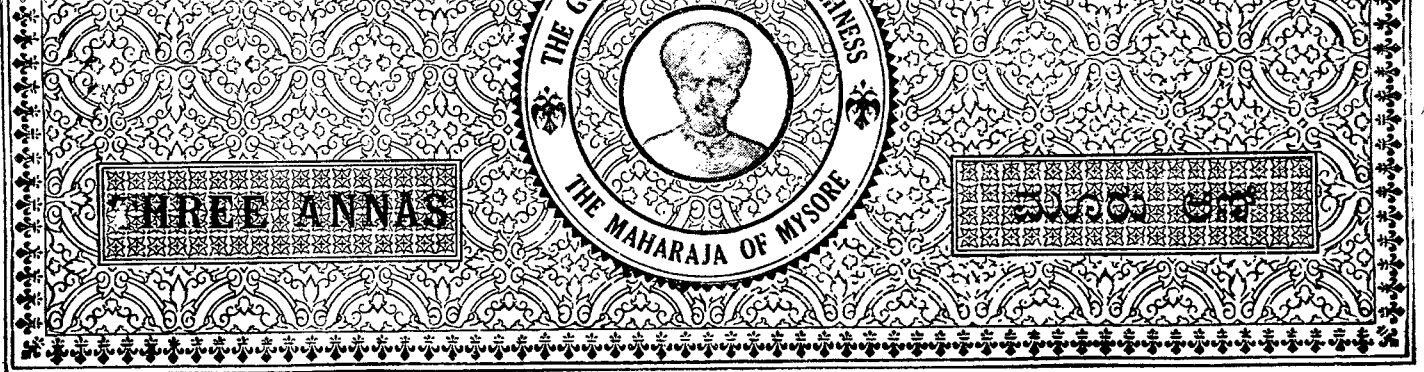
I have been a gollar in Mysore
Taluk Treasury for the last fifteen years.

Venkataraghaviengar was the -
Taluk Sheristedar from 1924 to 1927. Gundappa
and Srikantayya were Head Gumasthas during those
years. Annayya was the shroff and Mr. Raja
gopalachar Mas the Amildar.

Mr. Rajagopalachar is dead.

Myself and Venkatesiah were the
Gollars. Javara who was a Mashalji was also -
doing the duties of a Gollar. We three were
assisting the shroff. I was writing the receipt
and expenditure books of the shroff and used to
bundle up monies.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Ca	



There were two boxes in the treasury. The single lock box was being brought out of the safe room by Javara. The Double Lock box used to remain in the safe room. The shroff and the Sheristedar used to handle it. The Sheristedar and the shroff had each one of its keys. The Shroff had the key of the single Lock box with him.

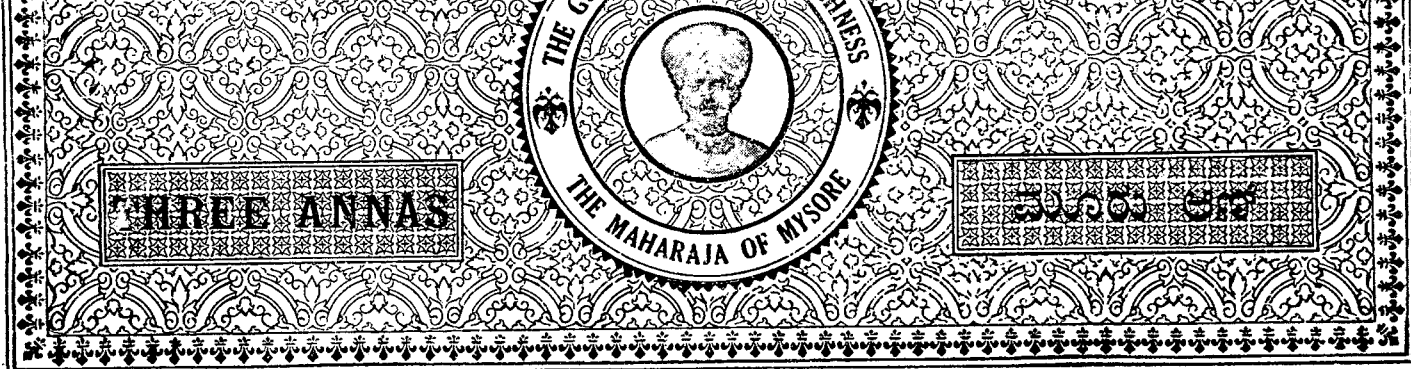
The Registers Exhibits VII and IX are - Double Lock Registers.

Cash and Currency notes were being kept in the Double Lock box by the Shroff.

There was a remittance box in which money was being sent to the District Treasury. The shroff and Javara used to keep money in it inside the safe room. On the box a slip in which the contents were being noted used to be pasted every time. After locking and sealing the box it used to be sent to the District Treasury.

The amount that was being kept in the Double Lock box used to be sent in the Remittance box. On the basis of a chit given by the Shroff

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
				

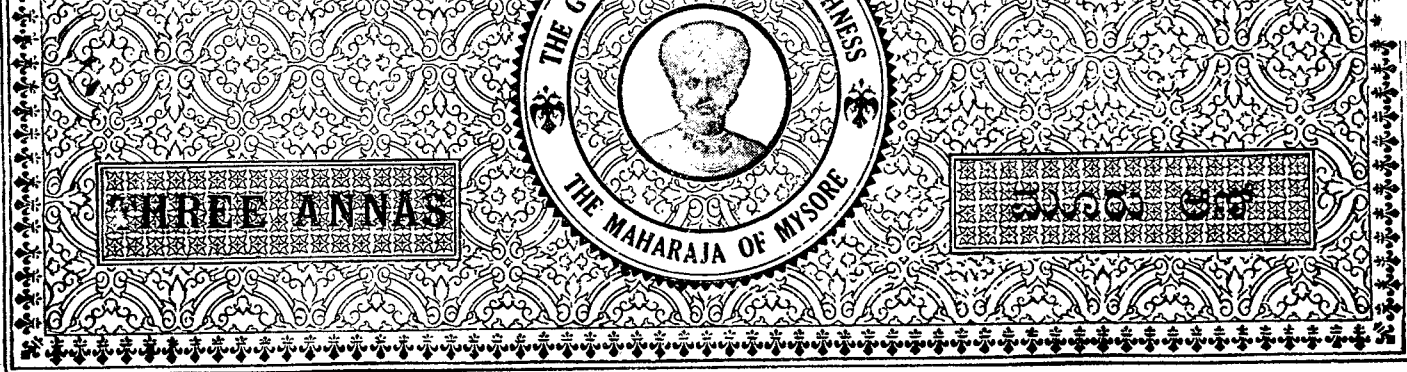


shroff an invoice was being prepared in triplicate by the Nagadi Gumastha. The Shroff and the Sheristedar used to sign the invoices. One copy was being retained in the office. One copy was being sent with Javara to be delivered in the District Treasury. And the other copy used to be sent with the sentry who used to accompany the box.

The contents of the remittance box used to be shroffed once in 8 or 15 days after it was sent to the District Treasury. The District Treasury used to send back the invoice sent with the entry acknowledging the receipt of the box.

Shroff Honnayya used to go and be present at the time of counting of rupees and currency notes in the District Treasury. Javara himself used to be present at the time of shroffing of small coins in the District Treasury. The invoice copy sent with Javara which was the pencil copy used to be retained in the Treasury. That is the duplicate. After shroffing the District Treasury was sending a separate receipt to the

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Aly	



to the Taluk Treasury. The shroff used to go to the District Treasury for bringing money from it and keep it in the Double Lock Box.

Stopped as some other witnesses have to be examined before the further examination of the witness is continued.

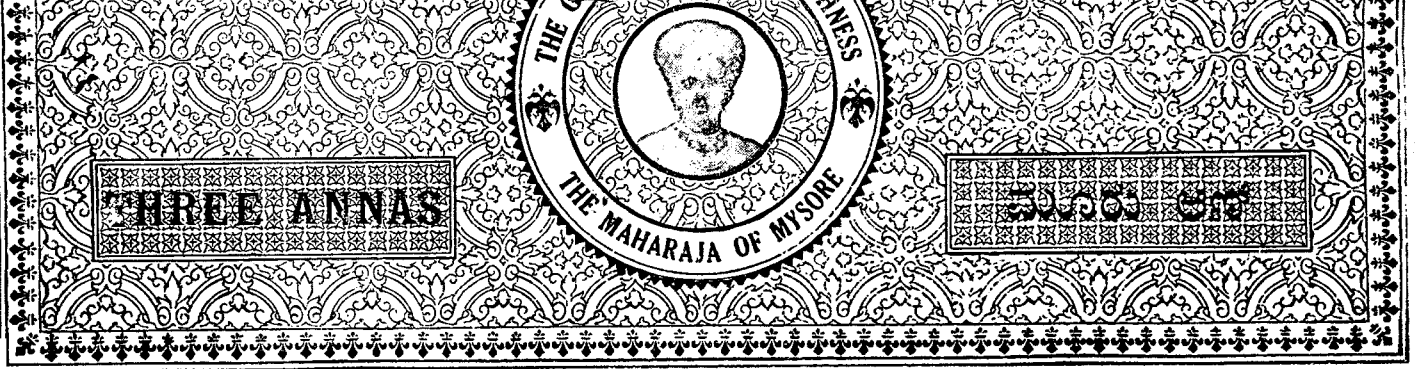
Read over, interpreted and admitted by the witness to be correct.

Sd/ C.Narayanaswamy Naidu

District Judge. 12-7-33.

13-5-35. Witness recalled and Examined:- I know the writing of the late Amildar Rajagopalachar. He is dead now. Exhibit VII(a) is his writing and initials. Exhibit VII was being maintained by the Sheristedar Venkataraghaviengar and in his absence by the Head Gumasta. During Venkataraghava Iyengar's time, Gundappa was the Head Gumasta. There was another Head Gumasta then, whose name I forget. Exhibit IX was also being maintained by the Sheristedar Venkataraghaviengar. During his term of office as Sheristedar, the Shroff was Honniah. Exhibit XII is the rough note book -

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
Copy ready on the	Copy delivered on the	Copied by	Examined by	
			Cly	



186

45

maintained by shroff Honnia. The shroff has also to maintain a daily account book transactions, under the single lock system. Exhibit XIII, XIV and XV are three Daily account books. Exhibit XVI, XVII and XVIII are the daily expenditure books. All these were maintained by Honniah.

The Shroff goes to the District Treasury to bring money. Indent for money from the Treasury used to be written by the Nagadi - Gumasta under instructions from the Sheristedar.

Cross-Examination:- Nil

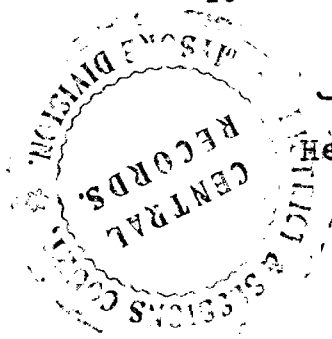
Re-Examination:- Nil

Read over, interpreted and admitted by the witness to be correct.

Sd/ C.Abdul Ghani
District Judge. 13-5-35.

"True Copy"

By order



[Signature]
Head Record Keeper.

Copy applied for on the	Applicant told to appear on the	Applicant appeared on the	Copying stopped for want of copying sheets on the	Additional copying sheets supplied on the
by 5-6-35 M. X. Ramaswamy Asst Secy	11-6-35	11 6/35	6-6-35 15-6-35	6-6-35
Copy ready on the	Copy delivered on the	Copied by	Examined by	
11-6-35	11 6/35	K. Ramaswamy Secy	Chandrasekhar	